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Elias Tzavelis

Tax Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	
SEARS HOLDINGS CORPORATION, <i>et al.</i> , ¹)	Chapter 11
)	
Debtors.)	Case No. 18-23538 (RDD)
)	
)	(Jointly Administered)
)	

**SIXTH MONTHLY FEE STATEMENT OF DELOITTE TAX LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS TAX
SERVICES PROVIDER TO THE DEBTORS FOR THE PERIOD
FROM APRIL 1, 2019 THROUGH APRIL 30, 2019**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Services as:	Tax Services Provider to the Debtors
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to October 15, 2018 by Order entered January 17, 2019
Period for which Compensation and Reimbursement is Sought:	April 1, 2019 through April 30, 2019

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRE Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Amount of Compensation Sought as Actual, Reasonable, and Necessary: \$542,700.75

Amount of Expense Reimbursement Sought: \$5,068.85

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): **\$547,769.60**

PRIOR FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/07/19 Dkt. 2771	10/15/2018 – 11/30/2018	\$1,001,528.00	\$28,458.18	\$801,222.40	\$28,458.18
04/15/19 Dkt. 3212	12/01/2018 – 12/31/2018	\$723,338.50	\$10,156.37	\$579,470.80	\$10,156.37
04/15/19 Dkt. 3218	01/01/2019 – 01/31/2019	\$975,867.00	\$27,305.81	\$780,693.60	\$27,305.81
04/15/19 Dkt. 3219	02/01/2019 – 02/28/2019	\$565,589.75	\$4,349.96	\$452,471.80	\$4,349.96
06/13/19 Dkt. 4228	03/01/2019 – 03/31/2019	\$564,154.00	\$9,051.99	N/A	N/a

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period from April 1, 2019 through April 30, 2019

Professional	Level	Rate	Hours	Fees
Bryan, Michael	Managing Director	\$975.00	1.5	\$1,462.50
Collins, Bryan	Partner/Principal	\$975.00	60.0	\$58,500.00
Forrest, Jonathan	Partner/Principal	\$975.00	56.9	\$55,477.50
Gibian, Craig	Partner/Principal	\$975.00	0.4	\$390.00
Penico, Victor	Managing Director	\$975.00	1.3	\$1,267.50
Warco, Dave	Partner/Principal	\$975.00	0.5	\$487.50
Hermanson, Tom	Managing Director	\$850.00	4.5	\$3,825.00
Hoffman, David	Partner/Principal	\$850.00	6.6	\$5,610.00
Huston, Michael	Partner/Principal	\$850.00	3.7	\$3,145.00
Gordon, Jared	Managing Director	\$850.00	0.6	\$510.00
Ng, Linda	Managing Director	\$850.00	4.1	\$3,485.00
Sullivan, Brian	Managing Director	\$850.00	49.8	\$42,330.00
Tzavelis, Elias	Partner/Principal	\$850.00	67.3	\$57,205.00
Trachtenberg, Jack	Partner/Principal	\$850.00	0.3	\$255.00
Paxton, Michael	Senior Manager	\$725.00	29.3	\$21,242.50
Baily, Brianna	Manager	\$595.00	15.8	\$9,401.00
Butler, Mike	Manager	\$595.00	165.3	\$98,353.50
Corrigan, Kevin	Manager	\$595.00	46.7	\$27,786.50
Espinola, Jonathan	Manager	\$595.00	64.2	\$38,199.00
Fielding, Stephen	Manager	\$595.00	52.8	\$31,416.00
Jerwick, Erika	Manager	\$595.00	7.7	\$4,581.50
Ahmadi, Cyavash	Senior Consultant	\$450.00	6.4	\$2,880.00
Browning, Maria	Senior Consultant	\$450.00	2.0	\$900.00
Schreiber, Mendy	Senior Consultant	\$450.00	23.8	\$10,710.00
Abrom, Carisa	Senior Project Controller	\$325.00	31.5	\$10,237.50
Allegretti, Joe	Consultant	\$325.00	132.9	\$43,192.50
Chatten, Colin	Consultant	\$325.00	57.4	\$18,655.00
Hybl, Claire	Consultant	\$325.00	6.6	\$2,145.00
Shrestha, Rosy	Consultant	\$325.00	3.1	\$1,007.50
Professional Subtotal :			903.0	\$554,657.50
Adjustment				
50% Non-Working Travel				(\$11,956.75)
Total	Blended Rate:	\$601.00	903.0	\$542,700.75

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period from April 1, 2019 through April 30, 2019

Categories	Hours	Fees
Non-Working Travel	39.7	\$23,913.50
Preparation of Fee Applications	68.5	\$22,262.50
Tax Restructuring Services	794.8	\$508,481.50
Fees Category Subtotal :	903.0	\$554,657.50

Adjustment

50% Non-Working Travel Reduction	(\$11,956.75)
Total	\$542,700.75

CUMULATIVE EXPENSES BY CATEGORY SUMMARY

For the Period from April 1, 2019 through April 30, 2019

Expense Categories	Total Expenses for the Period
Transportation	\$985.58
Meals	\$755.11
Airfare	\$1,485.30
Hotel	\$1,804.89
Internet Access While Traveling	\$37.97
Expense Category Subtotal :	\$5,068.85

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Non-Working Travel</i>				
04/01/2019				
Butler, Mike	Travel time from Chciago, IL to New York, NY	\$595.00	4.8	\$2,856.00
04/02/2019				
Butler, Mike	Travel time from New York, NY	\$595.00	4.5	\$2,677.50
Collins, Bryan	Travel time to New York, NY	\$975.00	6.5	\$6,337.50
04/07/2019				
Allegretti, Joe	Travel time from Chicago, IL to Washington, D.C. with severe weather delays.	\$325.00	4.8	\$1,560.00
Allegretti, Joe	Travel time from apartment to O'Hare International Airport.	\$325.00	0.9	\$292.50
Allegretti, Joe	Travel time from Reagan International Airport to hotel in downtown Washington, D.C.	\$325.00	0.5	\$162.50
Butler, Mike	Travel time to Washington, DC for tax meetings.	\$595.00	5.2	\$3,094.00
04/08/2019				
Tzavelis, Elias	Travel from NY LGA to Washington DC	\$850.00	1.5	\$1,275.00
04/09/2019				
Allegretti, Joe	Travel time from Deloitte office to Reagan International Airport.	\$325.00	0.4	\$130.00
Allegretti, Joe	Travel time from Washington, D.C. to Chicago with minor delays on the runway.	\$325.00	3.4	\$1,105.00
Allegretti, Joe	Travel time from O'Hare International Airport to apartment.	\$325.00	0.9	\$292.50
Butler, Mike	Travel time back from Washington, DC for tax meetings.	\$595.00	4.8	\$2,856.00
Tzavelis, Elias	Travel time from Washington DC to NYC LGA.	\$850.00	1.5	\$1,275.00
Subtotal for Non-Working Travel:			39.7	\$23,913.50

Preparation of Fee Applications

04/03/2019				
Abrom, Carisa	Prepare monthly fee statement for January.	\$325.00	2.1	\$682.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/04/2019				
Abrom, Carisa	Prepare monthly fee statement for January.	\$325.00	1.3	\$422.50
04/05/2019				
Abrom, Carisa	Prepare monthly fee statement for February.	\$325.00	1.4	\$455.00
04/06/2019				
Abrom, Carisa	Prepare monthly fee statement for February.	\$325.00	5.4	\$1,755.00
04/07/2019				
Abrom, Carisa	Update monthly fee statement for January.	\$325.00	4.2	\$1,365.00
04/08/2019				
Abrom, Carisa	Prepare monthly fee statements for January, February and March.	\$325.00	2.3	\$747.50
Chatten, Colin	Update the January monthly fee application.	\$325.00	10.0	\$3,250.00
04/09/2019				
Abrom, Carisa	Prepare fee statements for December, January, February.	\$325.00	4.5	\$1,462.50
Chatten, Colin	Prepare February fee application.	\$325.00	10.0	\$3,250.00
04/10/2019				
Abrom, Carisa	Prepare Interim draft and January monthly statement.	\$325.00	2.5	\$812.50
Chatten, Colin	Prepare the March fee application.	\$325.00	10.0	\$3,250.00
04/11/2019				
Chatten, Colin	Prepare the interim fee application.	\$325.00	2.0	\$650.00
04/12/2019				
Abrom, Carisa	Prepare February monthly fee statement.	\$325.00	1.1	\$357.50
Chatten, Colin	Revise January fee application.	\$325.00	3.0	\$975.00
04/13/2019				
Abrom, Carisa	Finalize January and February monthly fee statements, including first interim.	\$325.00	3.2	\$1,040.00
Chatten, Colin	Revise February fee application.	\$325.00	2.0	\$650.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/15/2019				
Abrom, Carisa	Prepare Interim fee application.	\$325.00	3.5	\$1,137.50
Subtotal for Preparation of Fee Applications:			68.5	\$22,262.50

Tax Restructuring Services

04/01/2019				
Allegretti, Joe	Review version of the tax model that tied to deliverables ahead of the meeting with the UCC.	\$325.00	0.4	\$130.00
Baily, Brianna	Call with J. Forrest, B. Collins, V. Penico, and M. Schreiber (all Deloitte) to discuss various Sears transactions and related tax consequences.	\$595.00	1.3	\$773.50
Baily, Brianna	Locate documents related to Kmart 2003 emergence and bankruptcy plan.	\$595.00	0.3	\$178.50
Baily, Brianna	Review tax profile and tax attribute documents related to Sears entities in preparation for discussion with colleagues.	\$595.00	0.4	\$238.00
Collins, Bryan	Consider section 382 analysis with respect to NOLs of Sears and Kmart.	\$975.00	0.4	\$390.00
Collins, Bryan	Call with J. Forrest, V. Penico, B. Baily, and M. Schreiber (all Deloitte) to discuss various Sears transactions and related tax consequences.	\$975.00	1.3	\$1,267.50
Espinola, Jonathan	Review research pertaining to Alaska's conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review research pertaining to Arizona's conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review research pertaining to California's conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review research pertaining to Connecticut's conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/01/2019				
Espinola, Jonathan	Review research pertaining to District of Columbia's conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review research pertaining to Idaho's conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review research pertaining to Illinois' conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review research pertaining to Kansas' conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Continue to draft summary executive memo to document methodologies and assumptions made in state tax attribute reduction model.	\$595.00	0.7	\$416.50
Forrest, Jonathan	Review NOL trading waiver request.	\$975.00	1.7	\$1,657.50
Forrest, Jonathan	Prepare for meeting with creditors committee related to tax structuring.	\$975.00	1.4	\$1,365.00
Forrest, Jonathan	Call with B. Collins, V. Penico, B. Baily, and M. Schreiber (all Deloitte) to discuss various Sears transactions and related tax consequences.	\$975.00	1.3	\$1,267.50
Huston, Michael	Review changes to Holdings beginning tax basis computed using new data.	\$850.00	0.6	\$510.00
Penico, Victor	Call with J. Forrest, B. Collins, B. Baily, and M. Schreiber (all Deloitte) to discuss various Sears transactions and related tax consequences.	\$975.00	1.3	\$1,267.50
Schreiber, Mendy	Prepare for meeting to discuss various Sears transactions and related tax consequences.	\$450.00	1.0	\$450.00
Schreiber, Mendy	Call with J. Forrest, B. Collins, V. Penico, B. Baily (all Deloitte) to discuss various Sears transactions and related tax consequences.	\$450.00	1.3	\$585.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/02/2019				
Allegretti, Joe	Meeting with S. Fielding, E. Tzavelis, B. Collins, J. Forrest, B. Baily, M. Schreiber, M. Butler, C. Chatten, K. Corrigan, M. Huston (all Deloitte), Weil tax, Akin and FTI regarding emergence transaction structure and related tax implications.	\$325.00	1.7	\$552.50
Allegretti, Joe	Update the tax attribute reduction model for the updated Treasury Regulation Section 1.1502-32 analysis.	\$325.00	0.5	\$162.50
Baily, Brianna	Meeting with J. Allegretti, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, M. Schreiber, M. Butler, C. Chatten, K. Corrigan, M. Huston (all Deloitte), Weil tax, Akin and FTI regarding emergence transaction structure and related tax implications.	\$595.00	1.7	\$1,011.50
Butler, Mike	Review U.S. federal income tax model.	\$595.00	1.4	\$833.00
Butler, Mike	Prepare for tax meetings with UCC.	\$595.00	2.9	\$1,725.50
Butler, Mike	Meeting with J. Allegretti, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, B. Baily, M. Schreiber, C. Chatten, K. Corrigan, M. Huston (all Deloitte), Weil tax, Akin and FTI regarding emergence transaction structure and related tax implications.	\$595.00	1.7	\$1,011.50
Chatten, Colin	Meeting with J. Allegretti, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, B. Baily, M. Schreiber, M. Butler, K. Corrigan, M. Huston (all Deloitte), Weil tax team, Akin Gump, and FTI regarding emergence transaction structure and related tax implications.	\$325.00	1.7	\$552.50
Collins, Bryan	Prepare for meeting with UCC.	\$975.00	0.9	\$877.50
Collins, Bryan	Meeting with J. Allegretti, S. Fielding, E. Tzavelis, J. Forrest, B. Baily, M. Schreiber, M. Butler, C. Chatten, K. Corrigan, M. Huston (all Deloitte), Weil tax, Akin and FTI regarding emergence transaction structure and related tax implications.	\$975.00	1.7	\$1,657.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/02/2019				
Corrigan, Kevin	Review estimated inside asset basis calculation used as beginning stock basis for Kmart Holdings Corporation.	\$595.00	2.3	\$1,368.50
Corrigan, Kevin	Examine impact of Sears combination on beginning basis of Kmart Holdings Corp.	\$595.00	2.5	\$1,487.50
Corrigan, Kevin	Meeting with J. Allegretti, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, B. Baily, M. Schreiber, M. Butler, C. Chatten, M. Huston (all Deloitte), Weil tax, Akin and FTI regarding emergence transaction structure and related tax implications.	\$595.00	1.7	\$1,011.50
Espinola, Jonathan	Review research pertaining to Kentucky's conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review research pertaining to Maine's conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review research pertaining to Massachusetts' conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review research pertaining to Michigan's conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review research pertaining to Minnesota's conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review research pertaining to Montana's conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review research pertaining to Nebraska's conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review research pertaining to New Hampshire's conformity to Treasury Regulation Section 1.1502-21.	\$595.00	0.3	\$178.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/02/2019				
Fielding, Stephen	Meeting with J. Allegretti, E. Tzavelis, B. Collins, J. Forrest, B. Baily, M. Schreiber, M. Butler, C. Chatten, K. Corrigan, M. Huston (all Deloitte), Weil tax, Akin and FTI regarding emergence transaction structure and related tax implications.	\$595.00	1.7	\$1,011.50
Forrest, Jonathan	Review federal income tax model outputs to prepare for meeting with creditors committee.	\$975.00	0.6	\$585.00
Forrest, Jonathan	Meeting with J. Allegretti, S. Fielding, E. Tzavelis, B. Collins, B. Baily, M. Schreiber, M. Butler, C. Chatten, K. Corrigan, M. Huston (all Deloitte), Weil tax, Akin and FTI regarding emergence transaction structure and related tax implications.	\$975.00	1.7	\$1,657.50
Hermanson, Tom	Discuss Indian sale with R. Boyle of Sears.	\$850.00	0.5	\$425.00
Hoffman, David	Discuss takeaways from UCC meeting with B. Collins and E. Tzavelis (both Deloitte).	\$850.00	1.3	\$1,105.00
Huston, Michael	Attend partial meeting with J. Allegretti, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, B. Baily, M. Schreiber, M. Butler, C. Chatten, and K. Corrigan (all Deloitte), Weil tax, Akin and FTI regarding emergence transaction structure and related tax implications.	\$850.00	0.5	\$425.00
Hybl, Claire	Research 1.1502-21 state conformity for New Mexico.	\$325.00	0.4	\$130.00
Hybl, Claire	Research 1.1502-21 state conformity for New York City.	\$325.00	0.4	\$130.00
Hybl, Claire	Research 1.1502-21 state conformity for New York.	\$325.00	0.4	\$130.00
Hybl, Claire	Research 1.1502-21 state conformity for North Dakota.	\$325.00	0.4	\$130.00
Hybl, Claire	Research 1.1502-21 state conformity for Oregon.	\$325.00	0.4	\$130.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/02/2019				
Hybl, Claire	Research 1.1502-21 state conformity for Rhode Island.	\$325.00	0.4	\$130.00
Schreiber, Mendy	Meeting with J. Allegretti, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, B. Baily, M. Butler, C. Chatten, K. Corrigan, M. Huston (all Deloitte), Weil tax, Akin and FTI regarding emergence transaction structure and related tax implications.	\$450.00	1.7	\$765.00
Tzavelis, Elias	Meeting with J. Allegretti, S. Fielding, , B. Collins, J. Forrest, B. Baily, M. Schreiber, M. Butler, C. Chatten, K. Corrigan, M. Huston (all Deloitte), Weil tax, Akin and FTI regarding emergence transaction structure and related tax implications.	\$850.00	1.7	\$1,445.00
04/03/2019				
Allegretti, Joe	Meeting with M. Butler (Deloitte) to update the tax model for the Section 163(j) Carryforward and discuss any open items.	\$325.00	0.7	\$227.50
Allegretti, Joe	Update tax attribute reduction model.	\$325.00	1.2	\$390.00
Bryan, Michael	Prepare information request regarding New Jersey matter.	\$975.00	0.5	\$487.50
Butler, Mike	Review updates to US federal income tax model.	\$595.00	2.9	\$1,725.50
Butler, Mike	Review source data for compiling Remainco tax basis balance sheet.	\$595.00	2.4	\$1,428.00
Butler, Mike	Review source data underlying Transform tax basis balance sheet for purposes of the "substantially all" test.	\$595.00	2.9	\$1,725.50
Butler, Mike	Meeting with J. Allegretti (Deloitte) to update the tax model for the Section 163(j) Carryforward and discuss any open items.	\$595.00	0.7	\$416.50
Collins, Bryan	Review draft tax discussion for the disclosure statement.	\$975.00	1.3	\$1,267.50
Corrigan, Kevin	Reconcile inside and outside tax stock basis.	\$595.00	2.6	\$1,547.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/03/2019				
Corrigan, Kevin	Continue to reconcile inside and outside tax stock basis.	\$595.00	1.4	\$833.00
Corrigan, Kevin	Update Kmart Holdings Corporation beginning stock basis calculation for changes identified upon further review.	\$595.00	2.4	\$1,428.00
Espinola, Jonathan	Continue drafting executive summary memo for state attribute reduction methodologies and assumptions.	\$595.00	0.5	\$297.50
Fielding, Stephen	Discuss state tax leakage with E. Tzavelis and S. Fielding (Deloitte).	\$595.00	0.3	\$178.50
Fielding, Stephen	Review and update tax timeline for new scenarios.	\$595.00	2.1	\$1,249.50
Forrest, Jonathan	Review disclosure statement for tax-related information.	\$975.00	1.2	\$1,170.00
Huston, Michael	Review additional changes to the beginning basis of various Kmart entities due to additional balance sheet detail received.	\$850.00	1.6	\$1,360.00
Hybl, Claire	Research Treasury Regulation Section 1.1502-21 state conformity for Utah.	\$325.00	0.4	\$130.00
Hybl, Claire	Research Treasury Regulation Section 1.1502-21 state conformity for Vermont.	\$325.00	0.5	\$162.50
Hybl, Claire	Research Treasury Regulation Section 1.1502-21 state conformity for West Virginia.	\$325.00	0.5	\$162.50
Hybl, Claire	Research Treasury Regulation Section 1.1502-21 state conformity for Wisconsin.	\$325.00	0.4	\$130.00
Sullivan, Brian	Discuss state tax leakage with E. Tzavelis and S. Fielding (Deloitte).	\$850.00	0.3	\$255.00
Sullivan, Brian	Review state tax cash tax projections for Kmart liquidation and sale of intangible assets by Sears Brands.	\$850.00	0.4	\$340.00
04/04/2019				
Allegretti, Joe	Review tax basis balance sheets for the short period ended March 2, 2019 for both TransformCo and RemainCo.	\$325.00	2.0	\$650.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/04/2019				
Allegretti, Joe	Meeting with M. Butler (Deloitte) to discuss tax basis balance sheets as of March 2, 2019 for TransformCo and RemainCo using information provided by the Sears tax team.	\$325.00	1.6	\$520.00
Allegretti, Joe	Call with M. Butler, E. Tzavelis and M. Browning (all Deloitte) to discuss the TransformCo tax basis balance sheet and the timing of communications with Cleary and PwC.	\$325.00	0.7	\$227.50
Allegretti, Joe	Call with M. Butler, E. Tzavelis and S. Fielding (all Deloitte) to discuss the TransformCo and RemainCo information recently provided by the Sears tax team.	\$325.00	0.9	\$292.50
Allegretti, Joe	Call with M. Butler, E. Tzavelis, M. Browning (all Deloitte), L. Meerschaert and C. Olsen (Sears) to discuss the TransformCo tax basis balance sheet for their review.	\$325.00	0.5	\$162.50
Allegretti, Joe	Call with M. Butler, E. Tzavelis, S. Fielding (all Deloitte), L. Meerschaert and C. Olsen (Sears) to discuss the application of the deferred tax balances to the TransformCo and RemainCo balance sheets.	\$325.00	0.8	\$260.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, B. Sullivan, J. Espinola, M. Paxton (all Deloitte), S. Joffe, D. Steinberg (both FTI), and H. Jacobson (Akin Gump) regarding state tax analysis.	\$325.00	0.9	\$292.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Espinola, and M. Paxton (all Deloitte) to discuss state tax estimates in preparation for upcoming discussion with FTI.	\$325.00	0.4	\$130.00
Browning, Maria	Call with M. Butler, J. Allegretti, E. Tzavelis, (all Deloitte), L. Meerschaert and C. Olsen (Sears tax) to discuss the TransformCo tax basis balance sheet for their review.	\$450.00	0.5	\$225.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/04/2019				
Browning, Maria	Call with M. Butler, J. Allegretti and E. Tzavelis to discuss the TransformCo tax basis balance sheet.	\$450.00	0.7	\$315.00
Butler, Mike	Review revised US federal income tax model.	\$595.00	1.2	\$714.00
Butler, Mike	Review remainco tax basis balance sheet.	\$595.00	2.9	\$1,725.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Sullivan, J. Espinola, M. Paxton (all Deloitte), S. Joffe, D. Steinberg (both FTI), and H. Jacobson (Akin Gump) regarding state tax analysis.	\$595.00	0.9	\$535.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, J. Espinola, and M. Paxton (all Deloitte) to discuss state tax estimates in preparation for upcoming discussion with FTI.	\$595.00	0.4	\$238.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, B. Sullivan, and M. Paxton (all Deloitte) regarding state tax analysis.	\$595.00	0.7	\$416.50
Butler, Mike	Meeting with J. Allegretti (Deloitte) to compile tax basis balance sheets as of March 2, 2019 for TransformCo and RemainCo using information provided by the Sears tax team.	\$595.00	1.6	\$952.00
Butler, Mike	Call with J. Allegretti, E. Tzavelis and M. Browning (all Deloitte) to discuss the TransformCo tax basis balance sheet and the timing of communications with Cleary and PwC.	\$595.00	0.7	\$416.50
Butler, Mike	Call with J. Allegretti, E. Tzavelis and S. Fielding (all Deloitte) to discuss the TransformCo and RemainCo information recently provided by the Sears tax team.	\$595.00	0.9	\$535.50
Butler, Mike	Call with J. Allegretti, E. Tzavelis, M. Browning (all Deloitte), L. Meerschaert and C. Olsen (Sears tax) to discuss the TransformCo tax basis balance sheet for their review.	\$595.00	0.5	\$297.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/04/2019				
Butler, Mike	Call with J. Allegretti, E. Tzavelis, S. Fielding (all Deloitte), L. Meerschaert and C. Olsen (Sears tax) to discuss the application of the deferred tax balances to the TransformCo and RemainCo balance sheets.	\$595.00	0.8	\$476.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, B. Sullivan, and M. Paxton (all Deloitte) regarding state tax analysis.	\$325.00	0.7	\$227.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, B. Sullivan, J. Espinola, M. Paxton (all Deloitte), S. Joffe, D. Steinberg (both FTI), and H. Jacobson (Akin Gump) regarding state tax analysis.	\$325.00	0.9	\$292.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, J. Espinola, and M. Paxton (all Deloitte) to prepare for upcoming discussion with FTI.	\$325.00	0.4	\$130.00
Collins, Bryan	Consider effects of litigation claims with respect to the second short period tax consequences to old Sears group.	\$975.00	3.5	\$3,412.50
Corrigan, Kevin	Reconcile inside and outside tax stock basis.	\$595.00	2.0	\$1,190.00
Corrigan, Kevin	Meeting to discuss Kmart Holding Corporation's stock basis with J. Forrest and M. Huston (all Deloitte), Cleary, PWC and the Company.	\$595.00	0.5	\$297.50
Espinola, Jonathan	Review and analyze raw state apportionment data provided by Company to be used in Texas gain calculation.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, and M. Paxton (all Deloitte) to prepare for upcoming discussion with FTI.	\$595.00	0.4	\$238.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/04/2019				
Espinola, Jonathan	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Sullivan, M. Paxton (all Deloitte), S. Joffe, D. Steinberg (both FTI), and H. Jacobson (Akin Gump) regarding state tax analysis.	\$595.00	0.9	\$535.50
Fielding, Stephen	Call with M. Butler, J. Allegretti, E. Tzavelis (all Deloitte), L. Meerschaert and C. Olsen (Sears tax) to discuss the application of the deferred tax balances to the TransformCo and RemainCo balance sheets.	\$595.00	0.8	\$476.00
Fielding, Stephen	Call with M. Butler, J. Allegretti, E. Tzavelis (all Deloitte) to discuss the TransformCo and RemainCo information recently provided by the Sears tax team.	\$595.00	0.9	\$535.50
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Butler, B. Sullivan, and M. Paxton (all Deloitte) regarding state tax analysis.	\$595.00	0.7	\$416.50
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Butler, J. Allegretti, B. Sullivan, J. Espinola, M. Paxton (all Deloitte), S. Joffe, D. Steinberg (both FTI), and H. Jacobson (Akin Gump) regarding state tax analysis.	\$595.00	0.9	\$535.50
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Butler, J. Allegretti, J. Espinola, and M. Paxton (all Deloitte) to prepare for upcoming discussion with FTI.	\$595.00	0.4	\$238.00
Forrest, Jonathan	Meeting to discuss Kmart Holding Corporation's stock basis with K. Corrigan, and M. Huston (all Deloitte), Cleary, PWC and the Company.	\$975.00	0.5	\$487.50
Huston, Michael	Meeting to discuss Kmart Holding Corporation's stock basis with J. Forrest, and K. Corrigan (all Deloitte), Cleary, PWC and the Company.	\$850.00	0.5	\$425.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/04/2019				
Paxton, Michael	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Sullivan, J. Espinola(all Deloitte), S. Joffe, D. Steinberg (both FTI), and H. Jacobson (Akin Gump) regarding state tax analysis.	\$725.00	0.9	\$652.50
Paxton, Michael	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, J. Espinola (all Deloitte) to prepare for upcoming discussion with FTI.	\$725.00	0.4	\$290.00
Paxton, Michael	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, B. Sullivan (all Deloitte) regarding state tax analysis.	\$725.00	0.7	\$507.50
Sullivan, Brian	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, and M. Paxton (all Deloitte) regarding state tax analysis	\$850.00	0.7	\$595.00
Sullivan, Brian	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, J. Espinola, M. Paxton (all Deloitte), S. Joffe, D. Steinberg (both FTI), and H. Jacobson (Akin Gump) regarding state tax analysis	\$850.00	0.9	\$765.00
Sullivan, Brian	Review Kmart stock basis calculations for state tax projections.	\$850.00	0.8	\$680.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Butler, J. Allegretti, J. Espinola, and M. Paxton (all Deloitte) to prepare for upcoming discussion with FTI.	\$850.00	0.4	\$340.00
Tzavelis, Elias	Call with M. Butler, J. Allegretti, S. Fielding (all Deloitte), L. Meerschaert and C. Olsen (Sears tax) to discuss the application of the deferred tax balances to the TransformCo and RemainCo balance sheets.	\$850.00	0.8	\$680.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Butler, B. Sullivan, and M. Paxton (all Deloitte) regarding state tax analysis.	\$850.00	0.7	\$595.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/04/2019				
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Sullivan, J. Espinola, M. Paxton (all Deloitte), S. Joffe, D. Steinberg (both FTI), and H. Jacobson (Akin Gump) regarding state tax analysis.	\$850.00	0.9	\$765.00
Tzavelis, Elias	Call with M. Butler, J. Allegretti, M. Browning (all Deloitte), L. Meerschaert and C. Olsen (Sears tax) to discuss the TransformCo tax basis balance sheet for their review.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with M. Butler, J. Allegretti, and M. Browning (all Deloitte) to discuss the TransformCo tax basis balance sheet.	\$850.00	0.7	\$595.00
Tzavelis, Elias	Call with M. Butler, J. Allegretti, and S. Fielding (all Deloitte) to discuss the TransformCo and RemainCo information recently provided by the Sears tax team.	\$850.00	0.9	\$765.00
04/05/2019				
Allegretti, Joe	Meeting with M. Butler (Deloitte) to compile the TransformCo and RemainCo tax basis balance sheets as of March 2, 2019.	\$325.00	1.9	\$617.50
Allegretti, Joe	Meeting with M. Butler (Deloitte) to update the tax attribute reduction model for the scenario provided by Cleary and for the worthless stock deduction at Sears, Roebuck & Co.	\$325.00	1.7	\$552.50
Allegretti, Joe	Call with M. Butler, S. Fielding, E. Tzavelis (all Deloitte) and C. Olsen (Sears) to discuss the updates to both the TransformCo and RemainCo tax basis balance sheets for the period ended March 2, 2019.	\$325.00	0.3	\$97.50

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Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/05/2019				
Allegretti, Joe	Call with M. Butler, S. Fielding, E. Tzavelis, B. Collins (all Deloitte), Weil tax, Cleary tax and PwC tax to discuss the status and timing of the TransformCo and RemainCo tax basis balance sheets along with the tax model.	\$325.00	0.6	\$195.00
Allegretti, Joe	Call with M. Butler, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, B. Sullivan, M. Paxton and J. Espinola (all Deloitte) to discuss potential state tax leakage related to potential litigation fees.	\$325.00	0.7	\$227.50
Allegretti, Joe	Call with M. Butler, S. Fielding, E. Tzavelis, J. Forrest, B. Sullivan, M. Paxton, J. Espinola (all Deloitte) and Weil tax to discuss the potential tax leakage related to litigation fees.	\$325.00	0.5	\$162.50
Allegretti, Joe	Call with M. Butler and E. Tzavelis (both Deloitte) regarding the status of the tax basis balance sheets for TransformCo and RemainCo for the period ended March 2, 2019.	\$325.00	0.2	\$65.00
Allegretti, Joe	Compile the RemainCo tax basis balance sheet.	\$325.00	1.5	\$487.50
Allegretti, Joe	Status call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte).	\$325.00	0.7	\$227.50
Baily, Brianna	Research basis in triangular B reorganizations.	\$595.00	1.1	\$654.50
Baily, Brianna	Draft summary of basis consequences of the 2003 Kmart emergence transaction, which involved a B reorganization.	\$595.00	0.4	\$238.00
Baily, Brianna	Status call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, and M. Schreiber (all Deloitte).	\$595.00	0.7	\$416.50
Butler, Mike	Review transform co tax basis balance sheet.	\$595.00	2.9	\$1,725.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/05/2019				
Butler, Mike	Status call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte).	\$595.00	0.7	\$416.50
Butler, Mike	Call with J. Allegretti, and E. Tzavelis (both Deloitte) regarding the status of the tax basis balance sheets for TransformCo and RemainCo for the period ended March 2, 2019.	\$595.00	0.2	\$119.00
Butler, Mike	Meeting with J. Allegretti (Deloitte) to compile the TransformCo and RemainCo tax basis balance sheets as of March 2, 2019.	\$595.00	1.9	\$1,130.50
Butler, Mike	Meeting with J. Allegretti (Deloitte) to update the tax attribute reduction model for the scenario provided by Cleary and for the worthless stock deduction at Sears, Roebuck & Co.	\$595.00	1.7	\$1,011.50
Butler, Mike	Call with J. Allegretti, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, B. Sullivan, M. Paxton and J. Espinola (all Deloitte) to discuss potential state tax leakage related to potential litigation fees.	\$595.00	0.7	\$416.50
Butler, Mike	Call with J. Allegretti, S. Fielding, E. Tzavelis, B. Collins (all Deloitte), Weil tax, Cleary tax and PwC tax to discuss the status and timing of the TransformCo and RemainCo tax basis balance sheets along with the tax model.	\$595.00	0.6	\$357.00
Butler, Mike	Call with J. Allegretti, S. Fielding, E. Tzavelis (all Deloitte) and C. Olsen (Sears tax) to discuss the updates to both the TransformCo and RemainCo tax basis balance sheets for the period ended March 2, 2019.	\$595.00	0.3	\$178.50
Butler, Mike	Call with J. Allegretti, S. Fielding, E. Tzavelis, J. Forrest, B. Sullivan, M. Paxton, J. Espinola (all Deloitte) and Weil tax to discuss the potential tax leakage related to litigation fees.	\$595.00	0.5	\$297.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/05/2019				
Chatten, Colin	Status call with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte).	\$325.00	0.7	\$227.50
Collins, Bryan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, J. Forrest, B. Sullivan, M. Paxton and J. Espinola (all Deloitte) to discuss potential state tax leakage related to potential litigation fees.	\$975.00	0.7	\$682.50
Collins, Bryan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis (all Deloitte), Weil tax, Cleary tax and PwC tax to discuss the status and timing of the TransformCo and RemainCo tax basis balance sheets along with the tax model.	\$975.00	0.6	\$585.00
Collins, Bryan	Status call with E. Tzavelis, S. Fielding, C. Chaten, M. Butler, J. Allegretti, J. Forrest, B. Baily, and M. Schreiber (all Deloitte).	\$975.00	0.7	\$682.50
Collins, Bryan	Review and revise discussion of separate company basis in stock of Kmart and draft e-mail regarding same.	\$975.00	1.4	\$1,365.00
Corrigan, Kevin	Call with B. Sullivan, M. Paxton, and J. Espinola (all Deloitte) to discuss stock basis in Kmart Corp.	\$595.00	0.4	\$238.00
Espinola, Jonathan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, J. Forrest, B. Sullivan, M. Paxton (all Deloitte) and Weil tax to discuss the potential tax leakage related to litigation fees.	\$595.00	0.5	\$297.50
Espinola, Jonathan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, B. Sullivan, and M. Paxton (all Deloitte) to discuss potential state tax leakage related to potential litigation fees.	\$595.00	0.7	\$416.50
Espinola, Jonathan	Call with B. Sullivan, M. Paxton, K. Corrigan (all Deloitte) to discuss stock basis in Kmart Corp.	\$595.00	0.4	\$238.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/05/2019				
Espinola, Jonathan	Begin analyzing stock basis model to assess which entities have basis for state tax purposes.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, J. Forrest, B. Sullivan, M. Paxton, J. Espinola (all Deloitte) and Weil tax to discuss the potential tax leakage related to litigation fees.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, B. Collins (all Deloitte), Weil tax, Cleary tax and PwC tax to discuss the status and timing of the TransformCo and RemainCo tax basis balance sheets along with the tax model.	\$595.00	0.6	\$357.00
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, B. Collins, J. Forrest, B. Sullivan, M. Paxton and J. Espinola (all Deloitte) to discuss potential state tax leakage related to potential litigation fees.	\$595.00	0.7	\$416.50
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis (all Deloitte) and C. Olsen (Sears tax) to discuss the updates to both the TransformCo and RemainCo tax basis balance sheets for the period ended March 2, 2019.	\$595.00	0.3	\$178.50
Fielding, Stephen	Status call with E. Tzavelis, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte).	\$595.00	0.7	\$416.50
Forrest, Jonathan	Review section 382(l)(5) interest.	\$975.00	0.8	\$780.00
Forrest, Jonathan	Status call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, B. Baily, and M. Schreiber (all Deloitte).	\$975.00	0.7	\$682.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/05/2019				
Forrest, Jonathan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins, B. Sullivan, M. Paxton and J. Espinola (all Deloitte) to discuss potential state tax leakage related to potential litigation fees.	\$975.00	0.7	\$682.50
Forrest, Jonathan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Sullivan, M. Paxton, J. Espinola (all Deloitte) and Weil tax to discuss the potential tax leakage related to litigation fees.	\$975.00	0.5	\$487.50
Paxton, Michael	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, B. Sullivan, and J. Espinola (all Deloitte) to discuss potential state tax leakage related to potential litigation fees.	\$725.00	0.7	\$507.50
Paxton, Michael	Review Texas law for application of worthless stock deduction to Texas Franchise Tax.	\$725.00	1.1	\$797.50
Paxton, Michael	Call with B. Sullivan, K. Corrigan and J. Espinola (all Deloitte) to discuss stock basis in Kmart Corp.	\$725.00	0.4	\$290.00
Paxton, Michael	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, J. Forrest, B. Sullivan, J. Espinola (all Deloitte) and Weil tax to discuss the potential tax leakage related to litigation fees.	\$725.00	0.5	\$362.50
Schreiber, Mendy	Status call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily (all Deloitte).	\$450.00	0.7	\$315.00
Schreiber, Mendy	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Sullivan, M. Paxton, J. Espinola (all Deloitte) and Weil tax to discuss the potential tax leakage related to litigation fees.	\$450.00	0.5	\$225.00
Sullivan, Brian	Call with M. Paxton, K. Corrigan and J. Espinola (all Deloitte) to discuss stock basis in Kmart Corp.	\$850.00	0.4	\$340.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/05/2019				
Sullivan, Brian	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, M. Paxton and J. Espinola (all Deloitte) to discuss potential state tax leakage related to potential litigation fees.	\$850.00	0.7	\$595.00
Sullivan, Brian	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, J. Forrest, M. Paxton, J. Espinola (all Deloitte) and Weil tax to discuss the potential tax leakage related to litigation fees.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler (both Deloitte) regarding the status of the tax basis balance sheets for TransformCo and RemainCo for the period ended March 2, 2019.	\$850.00	0.2	\$170.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, B. Collins, J. Forrest, B. Sullivan, M. Paxton and J. Espinola (all Deloitte) to discuss potential state tax leakage related to potential litigation fees.	\$850.00	0.7	\$595.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, J. Forrest, B. Sullivan, M. Paxton, J. Espinola (all Deloitte) and Weil tax to discuss the potential tax leakage related to litigation fees.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, (all Deloitte) and C. Olsen (Sears tax) to discuss the updates to both the TransformCo and RemainCo tax basis balance sheets for the period ended March 2, 2019.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, B. Collins (all Deloitte), Weil tax, Cleary tax and PwC tax to discuss the status and timing of the TransformCo and RemainCo tax basis balance sheets along with the tax model.	\$850.00	0.6	\$510.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/05/2019				
Tzavelis, Elias	Status call with S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte).	\$850.00	0.7	\$595.00
04/07/2019				
Allegretti, Joe	Update the TransformCo tax basis balance sheets.	\$325.00	0.9	\$292.50
Hoffman, David	Review various messages regarding engagement status.	\$850.00	1.5	\$1,275.00
Sullivan, Brian	Research state consequences of Kmart reorganization on beginning stock basis in 2003.	\$850.00	1.4	\$1,190.00
04/08/2019				
Ahmadi, Cyavash	Research worthless stock deduction for Texas.	\$450.00	1.5	\$675.00
Allegretti, Joe	Meeting with M. Butler, E. Tzavelis (both Deloitte) to discuss the impact of the recently provided TransformCo and RemainCo balance sheet amounts on the taxable income/(loss) in different periods related to the transaction.	\$325.00	2.1	\$682.50
Allegretti, Joe	Meet with M. Butler, E. Tzavelis, M. Schreiber (partial), B. Collins (all Deloitte) to discuss the impact of the TransformCo and RemainCo tax basis balance sheets on the tax model, specifically discussing the liquidation of Kmart Corporation.	\$325.00	2.0	\$650.00
Allegretti, Joe	Meeting with M. Butler, E. Tzavelis, M. Schreiber, B. Collins and J. Forrest (all Deloitte) to walk through the tax attribute reduction model and the implications of the scenario provided by PwC and Cleary.	\$325.00	2.4	\$780.00
Allegretti, Joe	Call with M. Butler, E. Tzavelis (all Deloitte), L. Meerschaert and C. Olsen (Sears tax) to discuss certain book amounts and deferred tax adjustments in connection with the RemainCo and TransformCo tax basis balance sheets.	\$325.00	0.2	\$65.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/08/2019				
Allegretti, Joe	Call with M. Butler, E. Tzavelis, M. Schreiber (partial), B. Collins, J. Forrest and B. Sullivan (all Deloitte) to discuss potential state tax leakage related to gain/(loss) on the liquidation of Kmart Corporation.	\$325.00	1.9	\$617.50
Baily, Brianna	Search for 2003 Kmart disclosure statement and bankruptcy plan.	\$595.00	0.8	\$476.00
Butler, Mike	Call with J. Allegretti, E. Tzavelis (all Deloitte), L. Meerschaert and C. Olsen (Sears tax) to discuss certain book amounts and deferred tax adjustments in connection with the RemainCo and TransformCo tax basis balance sheets.	\$595.00	0.2	\$119.00
Butler, Mike	Call with J. Allegretti, E. Tzavelis, M. Schreiber (partial), B. Collins, J. Forrest and B. Sullivan (all Deloitte) to discuss potential state tax leakage related to gain / (loss) on the liquidation of Kmart Corporation.	\$595.00	1.9	\$1,130.50
Butler, Mike	Meeting with J. Allegretti, E. Tzavelis, M. Schreiber, B. Collins and J. Forrest (all Deloitte) to walk through the tax attribute reduction model and the implications of the scenario provided by PwC and Cleary.	\$595.00	2.4	\$1,428.00
Butler, Mike	Meeting with J. Allegretti, E. Tzavelis (both Deloitte) to discuss the impact of the recently provided TransformCo and RemainCo balance sheet amounts on the taxable income / (loss) in different periods related to the transaction.	\$595.00	2.1	\$1,249.50
Butler, Mike	Meet with J. Allegretti, E. Tzavelis, M. Schreiber (partial), B. Collins (all Deloitte) to discuss the impact of the TransformCo and RemainCo tax basis balance sheets on the tax model, specifically discussing the liquidation of Kmart Corporation.	\$595.00	2.0	\$1,190.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/08/2019				
Collins, Bryan	Call with J. Allegretti, M. Butler, E. Tzavelis, M. Schreiber (partial), J. Forrest and B. Sullivan (all Deloitte) to discuss potential state tax leakage related to gain / (loss) on the liquidation of Kmart Corporation.	\$975.00	1.9	\$1,852.50
Collins, Bryan	Meeting with J. Allegretti, M. Butler, E. Tzavelis, M. Schreiber, and J. Forrest (all Deloitte) to walk through the tax attribute reduction model and the implications of the scenario provided by PwC and Cleary.	\$975.00	2.4	\$2,340.00
Collins, Bryan	Meet with J. Allegretti, M. Butler, E. Tzavelis, M. Schreiber (partial) (all Deloitte) to discuss the impact of the TransformCo and RemainCo tax basis balance sheets on the tax model, specifically discussing the liquidation of Kmart Corporation.	\$975.00	2.0	\$1,950.00
Corrigan, Kevin	Call with B. Sullivan, M. Paxton, M. Huston, J. Espinola (all Deloitte) regarding Kmart Corp. stock basis and tax allocation methodology.	\$595.00	0.5	\$297.50
Corrigan, Kevin	Review procedures for gathering shareholder data of old Kmart Corporation for purposes of state tax stock basis.	\$595.00	1.9	\$1,130.50
Corrigan, Kevin	Analyze Kmart Corporations federal tax stock basis for purposes of assessing state tax stock basis.	\$595.00	2.3	\$1,368.50
Corrigan, Kevin	Analyze Kmart Corporations federal tax stock basis for purposes of assessing state tax stock basis.	\$595.00	2.1	\$1,249.50
Espinola, Jonathan	Prepare multiple alternatives of a state combined return cash tax exposure model.	\$595.00	2.3	\$1,368.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/08/2019				
Espinola, Jonathan	Prepare state effective tax rate calculations for Sears, Roebuck & Co, Kmart Corp and Sears Holding Corp and cash tax exposure in separate states attributable to potential litigation claims.	\$595.00	2.1	\$1,249.50
Espinola, Jonathan	Call with B. Sullivan, M. Paxton, M. Huston, K. Corrigan (all Deloitte) regarding Kmart Corp. stock basis and tax allocation methodology.	\$595.00	0.5	\$297.50
Forrest, Jonathan	Meeting with J. Allegretti, M. Butler, E. Tzavelis, M. Schreiber, and B. Collins (all Deloitte) to walk through the tax attribute reduction model and the implications of the scenario provided by PwC and Cleary.	\$975.00	2.4	\$2,340.00
Forrest, Jonathan	Call with J. Allegretti, M. Butler, E. Tzavelis, M. Schreiber (partial), B. Collins, and B. Sullivan (all Deloitte) to discuss potential state tax leakage related to gain / (loss) on the liquidation of Kmart Corporation.	\$975.00	1.9	\$1,852.50
Huston, Michael	Call with B. Sullivan, M. Paxton, J. Espinola, K. Corrigan (all Deloitte) regarding Kmart Corp. stock basis and tax allocation methodology.	\$850.00	0.5	\$425.00
Paxton, Michael	Call with B. Sullivan, M. Huston, J. Espinola, K. Corrigan (all Deloitte) regarding Kmart Corp. stock basis and tax allocation methodology.	\$725.00	0.5	\$362.50
Schreiber, Mendy	Meeting with J. Allegretti, M. Butler, E. Tzavelis, B. Collins and J. Forrest (all Deloitte) to walk through the tax attribute reduction model and the implications of the scenario provided by PwC and Cleary.	\$450.00	2.4	\$1,080.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/08/2019				
Schreiber, Mendy	Meet (partial) with J. Allegretti, M. Butler, E. Tzavelis, B. Collins (all Deloitte) to discuss the impact of the TransformCo and RemainCo tax basis balance sheets on the tax model, specifically discussing the liquidation of Kmart Corporation.	\$450.00	0.4	\$180.00
Schreiber, Mendy	Call (partial) with J. Allegretti, M. Butler, E. Tzavelis, B. Collins, J. Forrest and B. Sullivan (all Deloitte) to discuss potential state tax leakage related to gain / (loss) on the liquidation of Kmart Corporation.	\$450.00	0.6	\$270.00
Sullivan, Brian	Call with J. Allegretti, M. Butler, E. Tzavelis, M. Schreiber (partial), B. Collins, J. Forrest (all Deloitte) to discuss potential state tax leakage related to gain / (loss) on the liquidation of Kmart Corporation.	\$850.00	1.9	\$1,615.00
Sullivan, Brian	Call with M. Paxton, M. Huston, J. Espinola, K. Corrigan (all Deloitte) regarding Kmart Corp. stock basis and tax allocation methodology.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, (all Deloitte), L. Meerschaert and C. Olsen (Sears tax) to discuss certain book amounts and deferred tax adjustments in connection with the RemainCo and TransformCo tax basis balance sheets.	\$850.00	0.2	\$170.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, M. Schreiber (partial), B. Collins, J. Forrest and B. Sullivan (all Deloitte) to discuss potential state tax leakage related to gain / (loss) on the liquidation of Kmart Corporation.	\$850.00	1.9	\$1,615.00
Tzavelis, Elias	Meeting with J. Allegretti, M. Butler, M. Schreiber, B. Collins and J. Forrest (all Deloitte) to walk through the tax attribute reduction model and the implications of the scenario provided by PwC and Cleary.	\$850.00	2.4	\$2,040.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

04/08/2019

Tzavelis, Elias	Meeting with J. Allegretti, M. Butler (both Deloitte) to discuss the impact of the recently provided TransformCo and RemainCo balance sheet amounts on the taxable income / (loss) in different periods related to the transaction.	\$850.00	2.1	\$1,785.00
Tzavelis, Elias	Meet with J. Allegretti, M. Butler, M. Schreiber (partial), B. Collins (all Deloitte) to discuss the impact of the TransformCo and RemainCo tax basis balance sheets on the tax model, specifically discussing the liquidation of Kmart Corporation.	\$850.00	2.0	\$1,700.00

04/09/2019

Ahmadi, Cyavash	Perform settlement of liability research for Nebraska.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for Arizona.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for CT.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for Idaho.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for Illinois.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for Kansas.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for Kentucky.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for Maine.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for Montana.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for North Dakota.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for New Hampshire.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for New Mexico.	\$450.00	0.1	\$45.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/09/2019				
Ahmadi, Cyavash	Perform settlement of liability research for New York.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for New York City.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for Oregon.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for Rhode Island.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for Texas.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for Utah.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for Vermont.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for Winconsin.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform settlement of liability research for West Virginia.	\$450.00	0.1	\$45.00
Allegretti, Joe	Update the RemainCo tax basis balance sheets.	\$325.00	1.1	\$357.50
Allegretti, Joe	Meeting with M. Butler and E. Tzavelis (both Deloitte) to discuss process and timing for addressing tax basis balance sheet requests from PwC and Cleary.	\$325.00	1.2	\$390.00
Allegretti, Joe	Meeting with M. Butler (Deloitte) to discuss the remaining updates to the RemainCo tax basis balance sheets.	\$325.00	0.5	\$162.50
Allegretti, Joe	Meeting with M. Butler, E. Tzavelis and J. Forrest (all Deloitte) to discuss the distribution in connection with the Kmart Corporation liquidation and the Sears Roebuck worthless stock deduction ahead of call with PwC and Cleary.	\$325.00	0.8	\$260.00
Allegretti, Joe	Call with M. Butler (Deloitte) and the Sears tax team to discuss requests related to the RemainCo tax basis balance sheet.	\$325.00	0.4	\$130.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/09/2019				
Allegretti, Joe	Call with M. Butler, E. Tzavelis and B. Sullivan (all Deloitte) to discuss state tax leakage ahead of call with PwC and Cleary.	\$325.00	0.3	\$97.50
Allegretti, Joe	Call with M. Butler, E. Tzavelis, J. Forrest, M. Schreiber, S. Fielding (all Deloitte) to discuss the Company's TransformCo tax basis balance sheet.	\$325.00	0.5	\$162.50
Allegretti, Joe	Call with M. Butler, E. Tzavelis, J. Forrest, M. Schreiber, S. Fielding, B. Sullivan (all Deloitte), Weil tax, Cleary tax and PwC tax to discuss Cleary and PwC's open requests and issues related to state tax leakage.	\$325.00	1.5	\$487.50
Butler, Mike	Call with J. Allegretti (Deloitte) and the Sears tax team to discuss requests related to the RemainCo tax basis balance sheet.	\$595.00	0.4	\$238.00
Butler, Mike	Call with J. Allegretti, E. Tzavelis and B. Sullivan (Deloitte) to discuss state tax leakage ahead of call with PwC and Cleary.	\$595.00	0.3	\$178.50
Butler, Mike	Call with E. Tzavelis, J. Forrest, M. Schreiber, J. Allegretti, S. Fielding (all Deloitte) to discuss the Company's TransformCo tax basis balance sheet.	\$595.00	0.5	\$297.50
Butler, Mike	Call with J. Allegretti, E. Tzavelis, J. Forrest, M. Schreiber, S. Fielding, B. Sullivan (all Deloitte), Weil tax, Cleary tax and PwC tax to discuss Cleary and PwC's open requests and issues related to state tax leakage.	\$595.00	1.5	\$892.50
Butler, Mike	Meeting with J. Allegretti and E. Tzavelis (all Deloitte) to discuss process and timing for addressing tax basis balance sheet requests from PwC and Cleary.	\$595.00	1.2	\$714.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/09/2019				
Butler, Mike	Meeting with J. Allegretti, E. Tzavelis and J. Forrest (all Deloitte) to discuss the distribution in connection with the Kmart Corporation liquidation and the Sears Roebuck worthless stock deduction ahead of call with PwC and Cleary.	\$595.00	0.8	\$476.00
Butler, Mike	Meeting with J. Allegretti (Deloitte) to discuss the remaining updates to the RemainCo tax basis balance sheets and any other open items to provide to Cleary and PwC.	\$595.00	0.5	\$297.50
Espinola, Jonathan	Revisions to state cash tax exposure model per comments and review points from B. Sullivan (Deloitte).	\$595.00	0.7	\$416.50
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in California.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in District of Columbia.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in Idaho.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in Kansas.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in Kentucky.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in Massachusetts.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in Michigan.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in Minnesota.	\$595.00	0.2	\$119.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/09/2019				
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in Montana.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in Nebraska.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in New Hampshire.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in New Jersey.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in New Mexico.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in North Dakota.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in Rhode Island.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in Texas.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in Utah.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in Vermont.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in West Virginia.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Review apportionment research pertaining to occasional sale rule in Wisconsin.	\$595.00	0.2	\$119.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/09/2019				
Espinola, Jonathan	Call with J. Allegretti, E. Tzavelis, J. Forrest, M. Schreiber, S. Fielding, B. Sullivan (all Deloitte), Weil tax, Cleary tax and PwC tax to discuss Cleary and PwC's open requests and issues related to state tax leakage.	\$595.00	1.5	\$892.50
Espinola, Jonathan	Draft revisions to state tax attribute reduction model as a result of additional changes to federal taxable income.	\$595.00	0.8	\$476.00
Espinola, Jonathan	Call with C. Hybl and C. Ahmadi (Deloitte) regarding research needed pertaining to sales factor inclusion of Kmart Corp liability settlement gain.	\$595.00	0.3	\$178.50
Fielding, Stephen	Call with M. Butler, E. Tzavelis, J. Forrest, M. Schreiber, J. Allegretti (all Deloitte) to discuss the Company's TransformCo tax basis balance sheet.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, J. Forrest, M. Schreiber, B. Sullivan (Deloitte), Weil tax, Cleary tax and PwC tax to discuss Cleary and PwC's open requests and issues related to state tax leakage.	\$595.00	1.5	\$892.50
Forrest, Jonathan	Review section 382(l)(5) interest calculation.	\$975.00	0.4	\$390.00
Forrest, Jonathan	Review ESL NOL wavier request.	\$975.00	1.3	\$1,267.50
Forrest, Jonathan	Meeting with J. Allegretti, M. Butler, and E. Tzavelis (all Deloitte) to discuss the distribution in connection with the Kmart Corporation liquidation and the Sears Roebuck worthless stock deduction ahead of call with PwC and Cleary.	\$975.00	0.8	\$780.00
Forrest, Jonathan	Call with M. Butler, E. Tzavelis, M. Schreiber, J. Allegretti, S. Fielding (all Deloitte) to discuss the Company's TransformCo tax basis balance sheet.	\$975.00	0.5	\$487.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/09/2019				
Forrest, Jonathan	Call with J. Allegretti, M. Butler, E. Tzavelis, M. Schreiber, S. Fielding, B. Sullivan (Deloitte), Weil tax, Cleary tax and PwC tax to discuss Cleary and PwC's open requests and issues related to state tax leakage.	\$975.00	1.5	\$1,462.50
Hermanson, Tom	Prepare for meeting with L. Meerschaert, R. Boyle and C. Olsen (all Sears) to discuss possible services for Sears.	\$850.00	1.0	\$850.00
Hermanson, Tom	Meeting with L. Meerschaert, R. Boyle and C. Olsen (all Sears) to discuss possible services for Sears.	\$850.00	1.5	\$1,275.00
Hoffman, David	Call with E. Tzavelis (Deloitte) regarding remainco engagement matters.	\$850.00	0.4	\$340.00
Hybl, Claire	Call with J. Espinola and C. Ahmadi (Deloitte) regarding research needed pertaining to sales factor inclusion of Kmart Corp liability settlement gain.	\$325.00	0.3	\$97.50
Hybl, Claire	Research California on inclusion of Kmart Corp liability settlement gain in the sales factor.	\$325.00	0.4	\$130.00
Hybl, Claire	Research DC on inclusion of Kmart Corp liability settlement gain in the sales factor.	\$325.00	0.4	\$130.00
Hybl, Claire	Research Massachusetts on inclusion of Kmart Corp liability settlement gain in the sales factor.	\$325.00	0.4	\$130.00
Hybl, Claire	Research Michigan on inclusion of Kmart Corp liability settlement gain in the sales factor.	\$325.00	0.3	\$97.50
Hybl, Claire	Research Minnesota on inclusion of Kmart Corp liability settlement gain in the sales factor.	\$325.00	0.3	\$97.50
Hybl, Claire	Research NYC on inclusion of Kmart Corp liability settlement gain in the sales factor.	\$325.00	0.3	\$97.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/09/2019				
Schreiber, Mendy	Call with J. Allegretti, M. Butler, E. Tzavelis, J. Forrest, S. Fielding, B. Sullivan (Deloitte), Weil tax, Cleary tax and PwC tax to discuss Cleary and PwC's open requests and issues related to state tax leakage.	\$450.00	1.5	\$675.00
Schreiber, Mendy	Call with M. Butler, E. Tzavelis, J. Forrest, J. Allegretti, S. Fielding (all Deloitte) to discuss the Company's TransformCo tax basis balance sheet to be provided to Ernst & Young.	\$450.00	0.5	\$225.00
Sullivan, Brian	Call with J. Allegretti, M. Butler, E. Tzavelis (Deloitte) to discuss state tax leakage ahead of call with PwC and Cleary	\$850.00	0.3	\$255.00
Sullivan, Brian	Review revised state tax liability projections for short period 2.	\$850.00	1.7	\$1,445.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, J. Forrest, M. Schreiber, S. Fielding, B. Sullivan (Deloitte), Weil tax, Cleary tax and PwC tax to discuss Cleary and PwC's open requests and issues related to state tax leakage.	\$850.00	1.5	\$1,275.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, B. Sullivan (Deloitte) to discuss state tax leakage ahead of call with PwC and Cleary.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Meeting with J. Allegretti, M. Butler, and J. Forrest (all Deloitte) to discuss the distribution in connection with the Kmart Corporation liquidation and the Sears Roebuck worthless stock deduction ahead of our call with PwC and Cleary.	\$850.00	0.8	\$680.00
Tzavelis, Elias	Meeting with M. Butler, J. Allegretti (all Deloitte) to discuss process and timing for addressing tax basis balance sheet requests from PwC and Cleary.	\$850.00	1.2	\$1,020.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

04/09/2019

Tzavelis, Elias	Call with M. Butler, J. Forrest, M. Schreiber, J. Allegretti, S. Fielding (all Deloitte) to discuss the Company's TransformCo tax basis balance sheet to be provided to Ernst & Young.	\$850.00	0.5	\$425.00
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04/10/2019

Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for ID.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for IL.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for KS.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for KY.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for MA.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for ME.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for MI.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for MN.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for MT.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for ND.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for NE.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for NH.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for NJ.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for NM.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for NY.	\$450.00	0.1	\$45.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/10/2019				
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for NYC.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for OR.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for RI.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for Texas.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for UT.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for VT.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for WI.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for WV.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for AK.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for AZ.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for CA.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for CT.	\$450.00	0.1	\$45.00
Ahmadi, Cyavash	Perform Treasury Regulation Section 1.1502-13 conformity research for DC.	\$450.00	0.1	\$45.00
Allegretti, Joe	Call with M. Butler (Deloitte) to discuss updates to the tax attribute reduction model for the latest RemainCo tax basis balance sheet and the taxable asset sale scenario.	\$325.00	0.4	\$130.00
Allegretti, Joe	Call with M. Butler, E. Tzavelis (both Deloitte), L. Meerschaert, C. Olsen and D. Meyer (Sears) to discuss the final updates to the RemainCo tax basis balance sheet.	\$325.00	0.3	\$97.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/10/2019				
Allegretti, Joe	Call with B. Sullivan, M. Paxton, J. Espinola, J. Forrest (all partial), M. Butler, E. Tzavelis, S. Fielding (all Deloitte) to discuss the impact of a taxable asset sale.	\$325.00	1.2	\$390.00
Allegretti, Joe	Call with M. Butler, E. Tzavelis, S. Fielding, J. Forrest, B. Collins (partial), M. Paxton and B. Sullivan (all Deloitte) to discuss potential state tax exposure with respect to the updated RemainCo numbers.	\$325.00	1.2	\$390.00
Allegretti, Joe	Update the tax attribute reduction model to reflect a taxable asset sale and formatting the Excel file.	\$325.00	2.4	\$780.00
Allegretti, Joe	Update the transaction timeline.	\$325.00	0.5	\$162.50
Allegretti, Joe	Update the transaction and model assumptions.	\$325.00	1.8	\$585.00
Butler, Mike	Review the revised US federal income tax model.	\$595.00	2.5	\$1,487.50
Butler, Mike	Call with J. Allegretti, E. Tzavelis (Deloitte), L. Meerschaert, C. Olsen and D. Meyer (Sears tax) to discuss the final updates to the RemainCo tax basis balance sheet.	\$595.00	0.3	\$178.50
Butler, Mike	Call with B. Sullivan, M. Paxton, J. Espinola, J. Forrest (all partial), E. Tzavelis, S. Fielding, J. Allegretti (all Deloitte) to discuss the impact of a taxable asset sale.	\$595.00	1.2	\$714.00
Butler, Mike	Call with J. Allegretti, E. Tzavelis, S. Fielding, J. Forrest, B. Collins (partial), M. Paxton and B. Sullivan to discuss potential state tax exposure with respect to the updated RemainCo numbers.	\$595.00	1.2	\$714.00
Butler, Mike	Call with J. Allegretti (Deloitte) to discuss updates to the tax attribute reduction model for the latest RemainCo tax basis balance sheet and the taxable asset sale scenario.	\$595.00	0.4	\$238.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/10/2019				
Collins, Bryan	Call with E. Tzavelis, S. Fielding and B. Sullivan (Deloitte) to discuss the federal and state tax treatment of a potential liquidating trust.	\$975.00	0.3	\$292.50
Collins, Bryan	Call (partial) with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, J. Forrest, M. Paxton and B. Sullivan (all Deloitte) to discuss potential state tax exposure with respect to the updated RemainCo numbers.	\$975.00	0.8	\$780.00
Collins, Bryan	Call with J. Forrest, E. Tzavelis, S. Fielding and B. Sullivan (Deloitte) to discuss the federal and state tax treatment of a potential liquidating trust.	\$975.00	0.4	\$390.00
Corrigan, Kevin	Prepare the estimated tax basis balance sheets for Kmart of Michigan and Kmart of overseas as of Kmart's emergence date.	\$595.00	2.3	\$1,368.50
Corrigan, Kevin	Compare tax stock basis of Kmart of Michigan and Kmart Overseas pursuant to 2004 bankruptcy model to estimated tax basis balance sheets.	\$595.00	2.5	\$1,487.50
Corrigan, Kevin	Continue to compare tax stock basis of Kmart of Michigan and Kmart Overseas pursuant to 2004 bankruptcy model to estimated tax basis balance sheets.	\$595.00	2.4	\$1,428.00
Espinola, Jonathan	Review and revise draft updates by staff to cash tax model for ESL transaction.	\$595.00	0.7	\$416.50
Espinola, Jonathan	Review Texas research pertaining to Worthless Stock Deduction inclusion and draft response regarding same to M. Paxton (Deloitte).	\$595.00	0.5	\$297.50
Espinola, Jonathan	Prepare combined and separate state cash tax model for asset sale per updated federal tax model.	\$595.00	2.1	\$1,249.50
Espinola, Jonathan	Continue updating state cash tax exposure model for short period 2.	\$595.00	1.9	\$1,130.50

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/10/2019				
Espinola, Jonathan	Draft revisions to combined state cash tax model for ESL transaction per updated federal tax model.	\$595.00	2.3	\$1,368.50
Espinola, Jonathan	Draft revisions to state combined and separate cash tax models per review comments from M. Paxton (Deloitte).	\$595.00	1.7	\$1,011.50
Espinola, Jonathan	Call (partial) with B. Sullivan, M. Paxton, J. Forrest (all partial), M. Butler, E. Tzavelis, S. Fielding, J. Allegretti (all Deloitte) to discuss the impact of a taxable asset sale.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with J. Forrest, E. Tzavelis, B. Collin and B. Sullivan (Deloitte) to discuss the federal and state tax treatment of a potential liquidating trust.	\$595.00	0.4	\$238.00
Fielding, Stephen	Call with E. Tzavelis, B. Collin, and B. Sullivan (Deloitte) to discuss the federal and state tax treatment of a potential liquidating trust.	\$595.00	0.3	\$178.50
Forrest, Jonathan	Review the attribute reduction model.	\$975.00	1.8	\$1,755.00
Forrest, Jonathan	Call with E. Tzavelis, B. Collin, S. Fielding and B. Sullivan (Deloitte) to discuss the federal and state tax treatment of a potential liquidating trust.	\$975.00	0.4	\$390.00
Forrest, Jonathan	Call (partial) with B. Sullivan, M. Paxton, J. Espinola (all partial), M. Butler, E. Tzavelis, S. Fielding, J. Allegretti (all Deloitte) to discuss the impact of a taxable asset sale.	\$975.00	0.3	\$292.50
Forrest, Jonathan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins (partial), M. Paxton and B. Sullivan to discuss potential state tax exposure with respect to the updated RemainCo numbers.	\$975.00	1.2	\$1,170.00
Hoffman, David	Call with T. Hermanson, E. Tzavelis, and S. Fielding (Deloitte) regarding scope of additional work related review of scope list.	\$850.00	1.3	\$1,105.00

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Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/10/2019				
Paxton, Michael	Review state asset sale model.	\$725.00	2.2	\$1,595.00
Paxton, Michael	Review outputs of latest federal model to understand state implications.	\$725.00	0.9	\$652.50
Paxton, Michael	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, J. Forrest, B. Collins (partial), and B. Sullivan (all Deloitte) to discuss potential state tax exposure with respect to the updated RemainCo numbers.	\$725.00	1.2	\$870.00
Paxton, Michael	Call (partial) with B. Sullivan, J. Espinola, J. Forrest (all partial), M. Butler, E. Tzavelis, S. Fielding, J. Allegretti (all Deloitte) to discuss the impact of a taxable asset sale.	\$725.00	0.5	\$362.50
Shrestha, Rosy	Prepare multiple state cash tax models based on multiple federal tax models and outputs.	\$325.00	3.1	\$1,007.50
Sullivan, Brian	Call with E. Tzavelis, B. Collin, S. Fielding (Deloitte) to discuss the federal and state tax treatment of a potential liquidating trust	\$850.00	0.3	\$255.00
Sullivan, Brian	Call (partial) with M. Paxton, J. Espinola, J. Forrest (all partial), M. Butler, E. Tzavelis, S. Fielding, J. Allegretti (all Deloitte) to discuss the impact of a taxable asset sale.	\$850.00	0.5	\$425.00
Sullivan, Brian	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, J. Forrest, B. Collins (partial), M. Paxton (all Deloitte) to discuss potential state tax exposure with respect to the updated RemainCo numbers.	\$850.00	1.2	\$1,020.00
Sullivan, Brian	Call with J. Forrest, E. Tzavelis, B. Collin, S. Fielding (Deloitte) to discuss the federal and state tax treatment of a potential liquidating trust.	\$850.00	0.4	\$340.00
Sullivan, Brian	Review revised state cash tax modeling for asset sale vs. ESL transaction.	\$850.00	2.2	\$1,870.00

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Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/10/2019				
Tzavelis, Elias	Call with B. Collin, S. Fielding and B. Sullivan (Deloitte) to discuss the federal and state tax treatment of a potential liquidating trust.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with B. Sullivan, M. Paxton, J. Espinola, J. Forrest (all partial), M. Butler, S. Fielding, J. Allegretti (all Deloitte) to discuss the impact of a taxable asset sale.	\$850.00	1.2	\$1,020.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler (Deloitte), L. Meerschaert, C. Olsen and D. Meyer (Sears tax) to discuss the final updates to the RemainCo tax basis balance sheet.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, J. Forrest, B. Collins (partial), M. Paxton and B. Sullivan to discuss potential state tax exposure with respect to the updated RemainCo numbers.	\$850.00	1.2	\$1,020.00
Tzavelis, Elias	Call with J. Forrest, B. Collin, S. Fielding and B. Sullivan (Deloitte) to discuss the federal and state tax treatment of a potential liquidating trust.	\$850.00	0.4	\$340.00
04/11/2019				
Allegretti, Joe	Meeting with M. Butler (Deloitte) to walk through the tax attribute reduction model for the scenario being discussed with PwC and Cleary and updating related to Sears Brands and Kmart Corporation.	\$325.00	1.5	\$487.50
Allegretti, Joe	Call with M. Butler, S. Fielding, E. Tzavelis, B. Collins (partial), J. Forrest, M. Schreiber, B. Sullivan, M. Paxton and J. Espinola (all Deloitte) to discuss timing of follow-up requests from call with Weil, Cleary and PwC.	\$325.00	0.5	\$162.50

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Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/11/2019				
Allegretti, Joe	Call with M. Butler, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, M. Schreiber, B. Sullivan, M. Paxton, J. Espinola (all Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and state tax implications.	\$325.00	2.5	\$812.50
Allegretti, Joe	Call with M. Butler (Deloitte), Weil tax, Cleary tax, and Sears tax to discuss Sears Roebuck de Puerto Rico, Inc. and its conversion to a limited liability company.	\$325.00	0.5	\$162.50
Allegretti, Joe	Analyze latest scenario email sent by Cleary and PwC to identify whether tax attribute reduction model is complete and compare values to the ones used in the model.	\$325.00	0.6	\$195.00
Butler, Mike	Review state tax asset sale analysis and equity values provided by Cleary.	\$595.00	0.6	\$357.00
Butler, Mike	Call with J. Allegretti, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, M. Schreiber, B. Sullivan, M. Paxton, J. Espinola (all Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and state tax implications.	\$595.00	2.5	\$1,487.50
Butler, Mike	Review revised US federal income tax model.	\$595.00	2.6	\$1,547.00
Butler, Mike	Call with J. Allegretti (Deloitte), Weil tax, Cleary tax, and Sears tax to discuss Sears Roebuck de Puerto Rico, Inc. and its conversion to a limited liability company.	\$595.00	0.5	\$297.50
Butler, Mike	Call with J. Allegretti, S. Fielding, E. Tzavelis, B. Collins (partial), J. Forrest, M. Schreiber, B. Sullivan, M. Paxton and J. Espinola (all Deloitte) to discuss internally on timing of follow-up requests from call with Weil, Cleary and PwC.	\$595.00	0.5	\$297.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/11/2019				
Butler, Mike	Call with M. Butler, J. Allegretti, E. Tzavelis, M. Browning (all Deloitte), L. Meerschaert and C. Olsen (Sears tax) to discuss the TransformCo tax basis balance sheet for their review.	\$595.00	1.5	\$892.50
Chatten, Colin	Retrieve loan agreement for intercompany loan between Sears Holdings Corporation and Sears, Roebuck & Co.	\$325.00	0.9	\$292.50
Collins, Bryan	Call (partial) with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, J. Forrest, M. Schreiber, B. Sullivan, M. Paxton and J. Espinola (all Deloitte) to discuss internally on timing of follow-up requests from call with Weil, Cleary and PwC.	\$975.00	0.4	\$390.00
Collins, Bryan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, J. Forrest, M. Schreiber, B. Sullivan, M. Paxton, J. Espinola (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and state tax implications.	\$975.00	2.5	\$2,437.50
Corrigan, Kevin	Analyze Kmart Bankruptcy disclosure for use in state tax basis calculation.	\$595.00	2.4	\$1,428.00
Espinola, Jonathan	Additional revisions to state cash tax model per federal tax updated model.	\$595.00	0.5	\$297.50
Espinola, Jonathan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, M. Schreiber, B. Sullivan, M. Paxton, (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and state tax implications.	\$595.00	2.5	\$1,487.50
Espinola, Jonathan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins (partial), J. Forrest, M. Schreiber, B. Sullivan, and M. Paxton (all Deloitte) to discuss internally on timing of follow-up requests from call with Weil, Cleary and PwC.	\$595.00	0.5	\$297.50

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/11/2019				
Espinola, Jonathan	Draft revisions to cash tax model for ESL and asset sale transactions per B. Sullivan's (Deloitte) review points.	\$595.00	1.0	\$595.00
Espinola, Jonathan	Additional revisions to cash tax model comparing asset sales to ESL transaction.	\$595.00	1.8	\$1,071.00
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, B. Collins (partial), J. Forrest, M. Schreiber, B. Sullivan, M. Paxton and J. Espinola (all Deloitte) to discuss internally on timing of follow-up requests from call with Weil, Cleary and PwC.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, B. Collins, J. Forrest, M. Schreiber, B. Sullivan, M. Paxton, J. Espinola (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and state tax implications.	\$595.00	2.5	\$1,487.50
Forrest, Jonathan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins (partial), M. Schreiber, B. Sullivan, M. Paxton and J. Espinola (all Deloitte) to discuss internally on timing of follow-up requests from call with Weil, Cleary and PwC.	\$975.00	0.5	\$487.50
Forrest, Jonathan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins, M. Schreiber, B. Sullivan, M. Paxton, J. Espinola (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and state tax implications.	\$975.00	2.5	\$2,437.50
Paxton, Michael	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins (partial), J. Forrest, M. Schreiber, B. Sullivan, and J. Espinola (all Deloitte) to discuss internally on timing of follow-up requests from call with Weil, Cleary and PwC.	\$725.00	0.5	\$362.50
Paxton, Michael	Review state asset sale model.	\$725.00	2.3	\$1,667.50

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/11/2019				
Paxton, Michael	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, M. Schreiber, B. Sullivan, J. Espinola (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and state tax implications.	\$725.00	2.5	\$1,812.50
Schreiber, Mendy	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins (partial), J. Forrest, B. Sullivan, M. Paxton and J. Espinola (all Deloitte) to discuss internally on timing of follow-up requests from call with Weil, Cleary and PwC.	\$450.00	0.5	\$225.00
Schreiber, Mendy	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, B. Sullivan, M. Paxton, J. Espinola (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and state tax implications	\$450.00	2.5	\$1,125.00
Sullivan, Brian	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins (partial), J. Forrest, M. Schreiber, M. Paxton and J. Espinola (all Deloitte) to discuss internally on timing of follow-up requests from call with Weil, Cleary and PwC.	\$850.00	0.5	\$425.00
Sullivan, Brian	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, M. Schreiber, M. Paxton, J. Espinola (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and state tax implications.	\$850.00	2.5	\$2,125.00
Sullivan, Brian	Review revised state tax cash exposure for asset sale projection model.	\$850.00	0.7	\$595.00
Sullivan, Brian	Review revised state tax cash liability projection for ESL transaction model.	\$850.00	1.1	\$935.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/11/2019				
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, B. Collins (partial), J. Forrest, M. Schreiber, B. Sullivan, M. Paxton and J. Espinola (all Deloitte) to discuss internally on timing of follow-up requests from call with Weil, Cleary and PwC.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Sullivan, M. Paxton, J. Espinola (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and state tax implications.	\$850.00	2.5	\$2,125.00
04/12/2019				
Allegretti, Joe	Meeting with M. Butler (Deloitte) to update the tax model for the Sears Roebuck worthless stock deduction and Treasury Regulation Section 1.1502-36(c).	\$325.00	2.6	\$845.00
Allegretti, Joe	Call with E. Tzavelis, B. Collins, M. Schreiber, B. Sullivan (all partial), J. Forrest, B. Baily, J. Espinola, M. Butler, S. Fielding and M. Paxton (all Deloitte) to discuss the state and federal impact of specific worthless stock.	\$325.00	1.4	\$455.00
Allegretti, Joe	Call with M. Butler and E. Tzavelis (both Deloitte) to walk through the tax modeling scenarios with and without the reduction in Kmart Corporation's stock basis.	\$325.00	0.3	\$97.50
Allegretti, Joe	Call with M. Butler and K. Corrigan (both Deloitte) to discuss the tiering of the net positive adjustments and certain disconformity amounts per the stock basis study.	\$325.00	0.2	\$65.00
Allegretti, Joe	Call with M. Butler, E. Tzavelis and S. Fielding (all Deloitte) to discuss taxable asset sale with state team.	\$325.00	0.8	\$260.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/12/2019				
Allegretti, Joe	Call with M. Butler, E. Tzavelis, B. Sullivan and M. Schreiber (all Deloitte) to discuss the state tax implications of the taxable asset sale with the updated equity value provided by Cleary and PwC.	\$325.00	1.0	\$325.00
Allegretti, Joe	Call with M. Butler, E. Tzavelis, S. Fielding, J. Forrest, B. Collins (all Deloitte), Weil tax, Cleary tax and PwC tax to discuss certain transaction assumptions and potential updates for tax attribute reduction modeling.	\$325.00	0.4	\$130.00
Allegretti, Joe	Call with M. Butler, E. Tzavelis, S. Fielding, M. Schreiber (all Deloitte) and the Sears tax team to discuss certain items related to RemainCo and TransformCo.	\$325.00	0.3	\$97.50
Allegretti, Joe	Call with M. Butler, E. Tzavelis, S. Fielding, M. Schreiber (all Deloitte), Sears tax, Weil tax, Cleary tax and PwC tax to discuss the supporting data behind the TransformCo and RemainCo tax basis balance sheet calculations.	\$325.00	1.0	\$325.00
Allegretti, Joe	Create taxable asset sale scenario for the state tax team to use for their state analysis.	\$325.00	0.8	\$260.00
Baily, Brianna	Call with E. Tzavelis, B. Collins, M. Schreiber, B. Sullivan (all partial), J. Allegretti, J. Forrest, J. Espinola, M. Butler, S. Fielding and M. Paxton (all Deloitte) to discuss the state and federal impact of specific worthless stock.	\$595.00	1.4	\$833.00
Butler, Mike	Review and update taxable asset sale analysis.	\$595.00	0.9	\$535.50
Butler, Mike	Call with J. Allegretti, E. Tzavelis, S. Fielding, J. Forrest, B. Collins (all Deloitte), Weil tax, Cleary tax and PwC tax to discuss certain transaction assumptions and potential updates for tax attribute reduction modeling.	\$595.00	0.4	\$238.00

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Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/12/2019				
Butler, Mike	Call with J. Allegretti and E. Tzavelis (both Deloitte) to walk through the tax modeling scenarios with and without the reduction in Kmart Corporation's stock basis.	\$595.00	0.3	\$178.50
Butler, Mike	Call with J. Allegretti and K. Corrigan (both Deloitte) to discuss the tiering of the net positive adjustments and certain disconformity amounts per the stock basis study.	\$595.00	0.2	\$119.00
Butler, Mike	Call with J. Allegretti, E. Tzavelis and S. Fielding (all Deloitte) to regroup on the taxable asset sale with state team.	\$595.00	0.8	\$476.00
Butler, Mike	Call with J. Allegretti, E. Tzavelis, S. Fielding, M. Schreiber (Deloitte) and the Sears tax team to discuss certain items related to RemainCo and TransformCo.	\$595.00	3.0	\$1,785.00
Butler, Mike	Call with J. Allegretti, E. Tzavelis, S. Fielding, M. Schreiber (all Deloitte), Sears tax, Weil tax, Cleary tax and PwC tax to discuss the supporting data behind the TransformCo and RemainCo tax basis balance sheet calculations.	\$595.00	1.0	\$595.00
Butler, Mike	Meeting with J. Allegretti (Deloitte) to update the tax attribute reduction model for the scenario provided by Cleary and for the worthless stock deduction at Sears, Roebuck & Co.	\$595.00	1.0	\$595.00
Butler, Mike	Meeting with J. Allegretti (Deloitte) to update the tax model for the Sears Roebuck worthless stock deduction and Treasury Regulation Section 1.1502-36(c).	\$595.00	2.6	\$1,547.00
Butler, Mike	Call with E. Tzavelis, B. Collins, M. Schreiber, B. Sullivan (all partial), J. Allegretti, J. Forrest, B. Baily, J. Espinola, S. Fielding and M. Paxton (all Deloitte) to discuss the state and federal impact of specific worthless stock.	\$595.00	1.4	\$833.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/12/2019				
Collins, Bryan	Call with E. Tzavelis, M. Schreiber (partial) (all Deloitte), and M. Hoenig (Weil) to discuss potential state and federal tax leakage.	\$975.00	1.1	\$1,072.50
Collins, Bryan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, J. Forrest (Deloitte), Weil tax, Cleary tax and PwC tax to discuss certain transaction assumptions and potential updates for tax attribute reduction modeling.	\$975.00	0.4	\$390.00
Collins, Bryan	Call (partial) with E. Tzavelis, M. Schreiber, B. Sullivan (all partial), J. Allegretti, J. Forrest, B. Baily, J. Espinola, M. Butler, S. Fielding and M. Paxton (all Deloitte) to discuss the state and federal impact of specific worthless stock.	\$975.00	0.9	\$877.50
Corrigan, Kevin	Call with J. Allegretti and M. Butler (both Deloitte) to discuss the tiering of the net positive adjustments and certain disconformity amounts per the stock basis study.	\$595.00	0.2	\$119.00
Espinola, Jonathan	Call with E. Tzavelis, B. Collins, M. Schreiber, B. Sullivan (all partial), J. Allegretti, J. Forrest, B. Baily, M. Butler, S. Fielding and M. Paxton (all Deloitte) to discuss the state and federal impact of specific worthless stock.	\$595.00	1.4	\$833.00
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, M. Schreiber (Deloitte) and the Sears tax team to discuss certain items related to RemainCo and TransformCo.	\$595.00	0.3	\$178.50
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, M. Schreiber (all Deloitte), Sears tax, Weil tax, Cleary tax and PwC tax to discuss the supporting data behind the TransformCo and RemainCo tax basis balance sheet calculations.	\$595.00	1.0	\$595.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/12/2019				
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, J. Forrest, B. Collins (Deloitte), Weil tax, Cleary tax and PwC tax to discuss certain transaction assumptions and potential updates for tax attribute reduction modeling.	\$595.00	0.4	\$238.00
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis (all Deloitte) to regroup on the taxable asset sale with our state team and also discuss the scenarios to provide to Cleary and PwC.	\$595.00	0.8	\$476.00
Fielding, Stephen	Call with E. Tzavelis, B. Collins, M. Schreiber, B. Sullivan (all partial), J. Allegretti, J. Forrest, B. Baily, J. Espinola, M. Butler and M. Paxton (all Deloitte) to discuss the state and federal impact of specific worthless stock.	\$595.00	1.4	\$833.00
Forrest, Jonathan	Review draft tax opinion provided by Cleary concluding that certain emergence transactions will qualify as reorganizations within the meaning of IRC section 368(a).	\$975.00	1.7	\$1,657.50
Forrest, Jonathan	Call with E. Tzavelis, B. Collins, M. Schreiber, B. Sullivan (all partial), J. Allegretti, B. Baily, J. Espinola, M. Butler, S. Fielding and M. Paxton (all Deloitte) to discuss the state and federal impact of specific worthless stock.	\$975.00	1.4	\$1,365.00
Forrest, Jonathan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins (Deloitte), Weil tax, Cleary tax and PwC tax to discuss certain transaction assumptions and potential updates for tax attribute reduction modeling.	\$975.00	0.4	\$390.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/12/2019				
Paxton, Michael	Call with E. Tzavelis, B. Collins, M. Schreiber, B. Sullivan (all partial), J. Allegretti, J. Forrest, B. Baily, J. Espinola, M. Butler and S. Fielding (all Deloitte) to discuss the state and federal impact of specific worthless stock.	\$725.00	1.4	\$1,015.00
Schreiber, Mendy	Call (partial) with E. Tzavelis, B. Collins, B. Sullivan (all partial), J. Allegretti, J. Forrest, B. Baily, J. Espinola, M. Butler, S. Fielding and M. Paxton (all Deloitte) to discuss the state and federal impact of specific worthless stock.	\$450.00	0.9	\$405.00
Schreiber, Mendy	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding (Deloitte) and the Sears tax team to discuss certain items related to RemainCo and TransformCo that would be discussed on the upcoming call with Cleary and PwC.	\$450.00	0.3	\$135.00
Schreiber, Mendy	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding (all Deloitte), Sears tax, Weil tax, Cleary tax and PwC tax to discuss the supporting data behind the TransformCo and RemainCo tax basis balance sheet calculations.	\$450.00	1.0	\$450.00
Schreiber, Mendy	Call (partial) with B. Collins, E. Tzavelis (all Deloitte), and M. Hoenig (Weil) to discuss potential state and federal tax leakage.	\$450.00	0.7	\$315.00
Sullivan, Brian	Call with J. Allegretti, M. Butler, E. Tzavelis and M. Schreiber (all Deloitte) to discuss the state tax implications of the taxable asset sale with the updated equity value provided by Cleary and PwC.	\$850.00	1.0	\$850.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/12/2019				
Sullivan, Brian	Call (partial) with E. Tzavelis, B. Collins, M. Schreiber (all partial), J. Allegretti, J. Forrest, B. Baily, J. Espinola, M. Butler, S. Fielding and M. Paxton (all Deloitte) to discuss the state and federal impact of specific worthless stock.	\$850.00	1.0	\$850.00
Sullivan, Brian	Review state tax liability projection model for various scenarios including asset sale, ESL transaction with worthless stock deductions for Kmart and Sears Roebuck for state tax purposes only	\$850.00	2.6	\$2,210.00
Tzavelis, Elias	Call with B. Collins, M. Schreiber (partial) (all Deloitte), and M. Hoenig (Weil) to discuss potential state and federal tax leakage.	\$850.00	1.1	\$935.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler (both Deloitte) to walk through the tax modeling scenarios with and without the reduction in Kmart Corporation's stock basis.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, J. Forrest, B. Collins (Deloitte), Weil tax, Cleary tax and PwC tax to discuss certain transaction assumptions and potential updates for tax attribute reduction modeling.	\$850.00	0.4	\$340.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, and S. Fielding (all Deloitte) to regroup on the taxable asset sale with state team.	\$850.00	0.8	\$680.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, , S. Fielding, M. Schreiber (all Deloitte), Sears tax, Weil tax, Cleary tax and PwC tax to discuss the supporting data behind the TransformCo and RemainCo tax basis balance sheet calculations.	\$850.00	1.0	\$850.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/12/2019				
Tzavelis, Elias	Call with J. Allegretti, M. Butler, B. Sullivan and M. Schreiber (all Deloitte) to discuss the state tax implications of the taxable asset sale with the updated equity value provided by Cleary and PwC.	\$850.00	1.0	\$850.00
Tzavelis, Elias	Call (partial) with B. Collins, M. Schreiber, B. Sullivan (all partial), J. Allegretti, J. Forrest, B. Baily, J. Espinola, M. Butler, S. Fielding and M. Paxton (all Deloitte) to discuss the state and federal impact of specific worthless stock.	\$850.00	0.9	\$765.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, M. Schreiber (Deloitte) and the Sears tax team to discuss certain items related to RemainCo and TransformCo that would be discussed on the upcoming call with Cleary and PwC.	\$850.00	0.3	\$255.00
04/13/2019				
Allegretti, Joe	Draft footnotes and format tax attribute reduction model outputs summarizing alternative emergence transaction scenarios.	\$325.00	0.6	\$195.00
Allegretti, Joe	Prepare detailed tax basis balance sheet for Sears, Roebuck & Co. based on the detail provided by the Sears tax team.	\$325.00	3.7	\$1,202.50
Allegretti, Joe	Prepare tax basis balance sheet for Sears Holdings Corporation with the information provided by the Sears tax team.	\$325.00	2.3	\$747.50
Allegretti, Joe	Update the Treasury Regulation Section 1.1502-36(c) calculation to calculate both actual and tentative amounts for each entity.	\$325.00	0.8	\$260.00
Butler, Mike	Review and update taxable asset sale summary for three different scenarios	\$595.00	2.2	\$1,309.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/13/2019				
Sullivan, Brian	Review revised state tax model and assumptions for various transaction scenarios.	\$850.00	2.3	\$1,955.00
04/14/2019				
Allegretti, Joe	Update and recreate the transaction timeline in the scenarios.	\$325.00	0.7	\$227.50
Baily, Brianna	Review updated Sears tax attribute model and timeline.	\$595.00	0.6	\$357.00
Butler, Mike	Review updated tax attribute reduction model output deliverables and footnotes.	\$595.00	2.3	\$1,368.50
Collins, Bryan	Review Cleary tax opinion regarding whether certain emergence transactions will qualify as a reorganization within the meaning of IRC section 368(a).	\$975.00	1.4	\$1,365.00
Forrest, Jonathan	Review modeling scenarios and assumptions.	\$975.00	1.1	\$1,072.50
Sullivan, Brian	Review summary of state tax scenarios and draft assumptions.	\$850.00	1.3	\$1,105.00
04/15/2019				
Allegretti, Joe	Meeting with M. Butler (Deloitte) to discuss and update the RemainCo tax basis balance sheet to prepare to send to PwC and Cleary ahead of discussion.	\$325.00	2.3	\$747.50
Allegretti, Joe	Meeting with M. Butler (Deloitte) to discuss and walk through the updated Treasury Regulation Section 1.1502-36 (c) calculation on an entity-by-entity basis.	\$325.00	1.2	\$390.00
Allegretti, Joe	Call with M. Butler (Deloitte) and Sears tax and accounting team to discuss necessary adjustments to be made to the RemainCo tax basis balance sheets as of March 2, 2019.	\$325.00	0.6	\$195.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/15/2019				
Allegretti, Joe	Call with M. Butler, E. Tzavelis, S. Fielding, B. Collins, J. Forrest, B. Baily, M. Schreiber, B. Sullivan, J. Espinola, M. Paxton (all Deloitte), Weil tax, PwC tax and Cleary tax to discuss updated tax assumptions and federal and state impacts.	\$325.00	1.0	\$325.00
Allegretti, Joe	Call with M. Butler, E. Tzavelis, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Sullivan, J. Espinola and M. Paxton (all Deloitte) to discuss the different tax scenarios and assumptions related to Kmart Corporation and Sears Roebuck.	\$325.00	1.0	\$325.00
Allegretti, Joe	Call with M. Butler, E. Tzavelis, S. Fielding, B. Sullivan and M. Paxton (all Deloitte) to discuss the probable tax modeling scenarios, assumptions and federal and state tax impact.	\$325.00	1.6	\$520.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, B. Collins, J. Forrest, M. Butler (all Deloitte) to discuss deliverable summarizing tax attribute reduction model outputs and tax implications of alternative emergence transaction scenarios	\$325.00	0.4	\$130.00
Allegretti, Joe	Update the Treasury Regulation Section 1.1502-36(c) calculation and finalize the RemainCo tax basis balance sheets.	\$325.00	0.5	\$162.50
Baily, Brianna	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Sullivan, J. Espinola, M. Paxton (Deloitte), Weil tax, PwC tax and Cleary tax to discuss updated tax assumptions and federal and state impacts.	\$595.00	1.0	\$595.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/15/2019				
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, B. Collins, J. Forrest, J. Allegretti (all Deloitte) to discuss deliverable summarizing tax attribute reduction model outputs and tax implications of alternative emergence transaction scenarios	\$595.00	0.4	\$238.00
Butler, Mike	Call with J. Allegretti (Deloitte) and Sears tax and accounting team to discuss adjustments to be made to the RemainCo tax basis balance sheets as of March 2, 2019.	\$595.00	0.6	\$357.00
Butler, Mike	Call with J. Allegretti, E. Tzavelis, S. Fielding, B. Collins, J. Forrest, B. Baily, M. Schreiber, B. Sullivan, J. Espinola, M. Paxton (Deloitte), Weil tax, PwC tax and Cleary tax to discuss updated tax assumptions and federal and state impacts	\$595.00	1.0	\$595.00
Butler, Mike	Call with J. Allegretti, E. Tzavelis, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Sullivan, J. Espinola and M. Paxton to discuss the different tax scenarios and assumptions related to Kmart Corporation and Sears Roebuck.	\$595.00	1.0	\$595.00
Butler, Mike	Call with J. Allegretti, E. Tzavelis, S. Fielding, B. Sullivan and M. Paxton (all Deloitte) to discuss the probable tax modeling scenarios, assumptions and federal and state tax impact.	\$595.00	1.6	\$952.00
Butler, Mike	Meeting with J. Allegretti (Deloitte) to discuss and update the RemainCo tax basis balance sheet.	\$595.00	2.3	\$1,368.50
Butler, Mike	Meeting with J. Allegretti (Deloitte) to discuss and walk through the updated Treasury Regulation Section 1.1502-36 (c) calculation on an entity-by-entity basis.	\$595.00	1.2	\$714.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/15/2019				
Chatten, Colin	Call with E. Tzavelis, S. Fielding, B. Collins, J. Forrest, M. Butler, and J. Allegretti (all Deloitte) to discuss deliverable summarizing tax attribute reduction model outputs and tax implications of alternative emergence transaction scenarios.	\$325.00	0.4	\$130.00
Collins, Bryan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, J. Forrest, B. Baily, M. Schreiber, B. Sullivan, J. Espinola, M. Paxton (Deloitte), Weil tax, PwC tax and Cleary tax to discuss updated tax assumptions and federal and state impact.	\$975.00	1.0	\$975.00
Collins, Bryan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, J. Forrest, M. Schreiber, B. Sullivan, J. Espinola and M. Paxton to discuss the different tax scenarios and assumptions related to Kmart Corporation and Sears Roebuck.	\$975.00	1.0	\$975.00
Collins, Bryan	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Forrest, M. Butler, and J. Allegretti (all Deloitte) to discuss deliverable summarizing tax attribute reduction model outputs and tax implications of alternative emergence transaction scenarios.	\$975.00	0.4	\$390.00
Espinola, Jonathan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins, J. Forrest, B. Baily, M. Schreiber, B. Sullivan, M. Paxton (Deloitte), Weil tax, PwC tax and Cleary tax to discuss updated tax assumptions and federal and state impacts.	\$595.00	1.0	\$595.00
Espinola, Jonathan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Sullivan, and M. Paxton to discuss the different tax scenarios and assumptions related to Kmart Corporation and Sears Roebuck.	\$595.00	1.0	\$595.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/15/2019				
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, B. Collins, J. Forrest, M. Butler, and J. Allegretti (all Deloitte) to discuss deliverable summarizing tax attribute reduction model outputs and tax implications of alternative emergence transaction scenarios	\$595.00	0.4	\$238.00
Fielding, Stephen	Call with E. Tzavelis, J. Forrest (all Deloitte) and S. Goldring (Weil) to discuss the tax treatment of a worthless stock deduction verse reattribute election for Sears Roebuck.	\$595.00	0.4	\$238.00
Fielding, Stephen	Call with E. Tzavelis, J. Forrest, B. Collins (all Deloitte) and S. Goldring (Weil) to discuss the tax treatment of a worthless stock deduction verse reattribute election for Sears Roebuck.	\$595.00	0.6	\$357.00
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, B. Collins, J. Forrest, B. Baily, M. Schreiber, B. Sullivan, J. Espinola, M. Paxton (Deloitte), Weil tax, PwC tax and Cleary tax to discuss updated tax assumptions and federal and state impacts.	\$595.00	1.0	\$595.00
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, B. Collins, J. Forrest, M. Schreiber, B. Sullivan, J. Espinola and M. Paxton to discuss the different tax scenarios and assumptions related to Kmart Corporation and Sears Roebuck.	\$595.00	1.0	\$595.00
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, B. Sullivan and M. Paxton (all Deloitte) to discuss the probable tax modeling scenarios, assumptions and federal and state tax impact.	\$595.00	1.6	\$952.00
Forrest, Jonathan	Review issues related to emergence scenarios, application of 1.1502-36 and treatment of guarantees.	\$975.00	2.1	\$2,047.50
Forrest, Jonathan	Meet with C. Gibian (Deloitte) to discuss payment on guarantee and timing of deductions.	\$975.00	0.4	\$390.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/15/2019				
Forrest, Jonathan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins, B. Baily, M. Schreiber, B. Sullivan, J. Espinola, M. Paxton (Deloitte), Weil tax, PwC tax and Cleary tax to discuss updated tax assumptions and federal and state impacts.	\$975.00	1.0	\$975.00
Forrest, Jonathan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins, M. Schreiber, B. Sullivan, J. Espinola and M. Paxton to discuss the different tax scenarios and assumptions related to Kmart Corporation and Sears Roebuck.	\$975.00	1.0	\$975.00
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding (all Deloitte) and S. Goldring (Weil) to discuss the tax treatment of a worthless stock deduction verse reattribute election for Sears Roebuck.	\$975.00	0.4	\$390.00
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, C. Chatten, B. Collins, M. Butler, and J. Allegretti (all Deloitte) to discuss deliverable summarizing tax attribute reduction model outputs and tax implications of alternative emergence transaction scenarios.	\$975.00	0.4	\$390.00
Forrest, Jonathan	Call with E. Tzavelis, B. Collins, S. Fielding (all Deloitte) and S. Goldring (Weil) to discuss the tax treatment of a worthless stock deduction verse reattribute election for Sears Roebuck.	\$975.00	0.6	\$585.00
Gibian, Craig	Meeting with J. Forrest (Deloitte) to discuss payment on guarantee and timing of deductions.	\$975.00	0.4	\$390.00
Paxton, Michael	Update state analysis for new short period 1 and short period 2 income/loss.	\$725.00	2.5	\$1,812.50
Paxton, Michael	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan (all Deloitte) to discuss the probable tax modeling scenarios, assumptions and federal and state tax impact.	\$725.00	1.6	\$1,160.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/15/2019				
Paxton, Michael	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins, J. Forrest, B. Baily, M. Schreiber, B. Sullivan, J. Espinola (Deloitte), Weil tax, PwC tax and Cleary tax to discuss updated tax assumptions and federal and state impacts.	\$725.00	1.0	\$725.00
Paxton, Michael	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Sullivan, J. Espinola to discuss the different tax scenarios and assumptions related to Kmart Corporation and Sears Roebuck.	\$725.00	1.0	\$725.00
Schreiber, Mendy	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins, J. Forrest, B. Sullivan, J. Espinola and M. Paxton to discuss the different tax scenarios and assumptions related to Kmart Corporation and Sears Roebuck.	\$450.00	1.0	\$450.00
Schreiber, Mendy	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins, J. Forrest, B. Baily, B. Sullivan, J. Espinola, M. Paxton (Deloitte), Weil tax, PwC tax and Cleary tax to discuss updated tax assumptions and federal and state impacts.	\$450.00	1.0	\$450.00
Sullivan, Brian	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins, J. Forrest, B. Baily, M. Schreiber, B. Sullivan, J. Espinola, M. Paxton (Deloitte), Weil tax, PwC tax and Cleary tax to discuss updated tax assumptions and federal and state impacts	\$850.00	1.0	\$850.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/15/2019				
Sullivan, Brian	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins, J. Forrest, M. Schreiber, J. Espinola and M. Paxton to discuss the different tax scenarios and assumptions related to Kmart Corporation and Sears Roebuck.	\$850.00	1.0	\$850.00
Sullivan, Brian	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, and M. Paxton (all Deloitte) to discuss the probable tax modeling scenarios, assumptions and federal and state tax impact.	\$850.00	1.6	\$1,360.00
Sullivan, Brian	Revise state tax liability projections for various scenarios.	\$850.00	2.5	\$2,125.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Sullivan, J. Espinola and M. Paxton to discuss the different tax scenarios and assumptions related to Kmart Corporation and Sears Roebuck.	\$850.00	1.0	\$850.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, B. Sullivan and M. Paxton (all Deloitte) to discuss the probable tax modeling scenarios, assumptions and federal and state tax impact.	\$850.00	1.6	\$1,360.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, B. Collins, J. Forrest, M. Butler, and J. Allegretti (all Deloitte) to discuss deliverable summarizing tax attribute reduction model outputs and tax implications of alternative emergence transaction scenarios	\$850.00	0.4	\$340.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, B. Collins, J. Forrest, B. Baily, M. Schreiber, B. Sullivan, J. Espinola, M. Paxton (Deloitte), Weil tax, PwC tax and Cleary tax to discuss updated tax assumptions and federal and state impacts.	\$850.00	1.0	\$850.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/15/2019				
Tzavelis, Elias	Call with J. Forrest, B. Collins, S. Fielding (all Deloitte) and S. Goldring (Weil) to discuss the tax treatment of a worthless stock deduction verse reattribute election for Sears Roebuck.	\$850.00	0.6	\$510.00
Tzavelis, Elias	Call with J. Forrest, S. Fielding (all Deloitte) and S. Goldring (Weil) to discuss the tax treatment of a worthless stock deduction verse reattribute election for Sears Roebuck.	\$850.00	0.4	\$340.00
04/16/2019				
Allegretti, Joe	Meeting with M. Butler (Deloitte) to update the RemainCo tax basis balance sheet for updates stemming from the discussions with the Sears tax team, primarily related to tax deductions.	\$325.00	0.7	\$227.50
Allegretti, Joe	Meeting with M. Butler (Deloitte) to walk through the tax attribute reduction model updates related to the Sears Roebuck worthless stock deduction and the reduction of Kmart Corporation's stock basis.	\$325.00	2.1	\$682.50
Allegretti, Joe	Call with M. Butler (Deloitte), L. Meerschaert, C. Olsen and D. Meyer (all Sears) to discuss certain adjustments to the RemainCo tax basis balance sheet and the tax modeling.	\$325.00	0.3	\$97.50
Allegretti, Joe	Call with M. Butler, E. Tzavelis and S. Fielding (all Deloitte) to discuss the tax attribute reduction model outputs and transaction analysis assumptions.	\$325.00	0.7	\$227.50
Allegretti, Joe	Call with M. Butler, E. Tzavelis, S. Fielding, B. Sullivan and M. Paxton (all Deloitte) to walk through the three tax modeling scenarios, specifically related to the Sears Brands IP, and the state and federal tax implications.	\$325.00	0.4	\$130.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/16/2019				
Allegretti, Joe	Call with M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Collins (partial), B. Baily, M. Schreiber (Deloitte) to discuss call with Unsecured Creditors Committee and ahead of the call with Cleary and PwC.	\$325.00	0.9	\$292.50
Allegretti, Joe	Call with M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Collins, B. Baily, M. Schreiber (all Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and assumptions.	\$325.00	1.4	\$455.00
Allegretti, Joe	Call with M. Butler, E. Tzavelis, S. Fielding, J. Forrest, B. Collins, M. Schreiber (all Deloitte), Sears tax, Weil tax, Cleary tax and PwC tax to discuss the updated RemainCo tax basis balance sheet and other outstanding requests.	\$325.00	1.0	\$325.00
Allegretti, Joe	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton (partial), B. Collins, M. Schreiber (all Deloitte), FTI Consulting, Akin tax and Weil tax to discuss the tax model outputs and assumptions and state and federal tax impac	\$325.00	1.1	\$357.50
Allegretti, Joe	Update the tax attribute reduction model outputs ahead of call with PwC and Cleary.	\$325.00	0.5	\$162.50
Baily, Brianna	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Collins, M. Schreiber (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and assumptions.	\$595.00	1.4	\$833.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/16/2019				
Baily, Brianna	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Collins (partial), M. Schreiber (Deloitte) to discuss call with Unsecured Creditors Committee and ahead of the call with Cleary and PwC.	\$595.00	0.9	\$535.50
Butler, Mike	Call with J. Allegretti (Deloitte), L. Meerschaert, C. Olsen and D. Meyer (all Sears) to discuss certain adjustments to the RemainCo tax basis balance sheet and the tax modeling.	\$595.00	0.3	\$178.50
Butler, Mike	Meeting with J. Allegretti (all Deloitte) to walk through the tax attribute reduction model updates related to the Sears Roebuck worthless stock deduction and the reduction of Kmart Corporation's stock basis.	\$595.00	2.1	\$1,249.50
Butler, Mike	Call with J. Allegretti, E. Tzavelis and S. Fielding (all Deloitte) to discuss the tax attribute reduction model outputs and transaction analysis assumptions.	\$595.00	0.7	\$416.50
Butler, Mike	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Collins (partial), B. Baily, M. Schreiber (Deloitte) to discuss call with Unsecured Creditors Committee and ahead of the call with Cleary	\$595.00	0.9	\$535.50
Butler, Mike	Call with J. Allegretti, E. Tzavelis, S. Fielding, B. Sullivan and M. Paxton to walk through the three tax modeling scenarios, specifically related to the Sears Brands IP, and the state and federal tax implications.	\$595.00	0.4	\$238.00
Butler, Mike	Call with J. Allegretti, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton (partial), B. Collins, M. Schreiber (Deloitte), FTI Consulting, Akin tax and Weil tax to discuss the tax model outputs and assumptions and state and federal tax impact.	\$595.00	1.1	\$654.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/16/2019				
Butler, Mike	Call with J. Allegretti, E. Tzavelis, S. Fielding, J. Forrest, B. Collins, M. Schreiber (Deloitte), Sears tax, Weil tax, Cleary tax and PwC tax to discuss the updated RemainCo tax basis balance sheet and other outstanding requests.	\$595.00	1.0	\$595.00
Butler, Mike	Call with J. Allegretti, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Collins, B. Baily, M. Schreiber (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and assumptions.	\$595.00	1.4	\$833.00
Butler, Mike	Meeting with J. Allegretti (Deloitte) to update the RemainCo tax basis balance sheet for updates stemming from the discussions with the Sears tax team, primarily related to tax deductions.	\$595.00	0.7	\$416.50
Collins, Bryan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, J. Forrest, M. Schreiber (Deloitte), Sears tax, Weil tax, Cleary tax and PwC tax to discuss the updated RemainCo tax basis balance sheet and other outstanding requests.	\$975.00	1.0	\$975.00
Collins, Bryan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton (partial), M. Schreiber (Deloitte), FTI Consulting, Akin tax and Weil tax to discuss the tax model outputs and assumptions and state and federal tax impact.	\$975.00	1.1	\$1,072.50
Collins, Bryan	Call (partial) with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Baily, M. Schreiber (Deloitte) to discuss call with Unsecured Creditors Committee and ahead of the call with Cleary and PwC.	\$975.00	0.6	\$585.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/16/2019				
Collins, Bryan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Baily, M. Schreiber (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and assumptions.	\$975.00	1.4	\$1,365.00
Collins, Bryan	Review draft opinion and representation letter.	\$975.00	1.4	\$1,365.00
Corrigan, Kevin	Testing federal stock basis inputs' impact on state stock basis in software.	\$595.00	2.0	\$1,190.00
Corrigan, Kevin	Modify federal tax basis information for use in state tax basis analysis.	\$595.00	2.3	\$1,368.50
Espinola, Jonathan	Research dividends received deduction and elimination treatment of distribution out of earnings and profits and in excess of stock basis in California.	\$595.00	0.4	\$238.00
Espinola, Jonathan	Research dividends received deduction and elimination treatment of distribution out of earnings and profits and in excess of stock basis in District of Columbia.	\$595.00	0.4	\$238.00
Espinola, Jonathan	Research dividends received deduction and elimination treatment of distribution out of earnings and profits and in excess of stock basis in Idaho.	\$595.00	0.4	\$238.00
Espinola, Jonathan	Research dividends received deduction and elimination treatment of distribution out of earnings and profits and in excess of stock basis in Kansas.	\$595.00	0.4	\$238.00
Espinola, Jonathan	Research dividends received deduction and elimination treatment of distribution out of earnings and profits and in excess of stock basis in Kentucky.	\$595.00	0.4	\$238.00
Espinola, Jonathan	Research dividends received deduction and elimination treatment of distribution out of earnings and profits and in excess of stock basis in Michigan.	\$595.00	0.4	\$238.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/16/2019				
Espinola, Jonathan	Research dividends received deduction and elimination treatment of distribution out of earnings and profits and in excess of stock basis in Minnesota.	\$595.00	0.4	\$238.00
Espinola, Jonathan	Draft revisions to state cash tax model based on updated federal outputs.	\$595.00	2.0	\$1,190.00
Espinola, Jonathan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Forrest, B. Collins (partial), B. Baily, M. Schreiber (Deloitte) to discuss call with Unsecured Creditors Committee and ahead of the call with Cleary and PwC.	\$595.00	0.9	\$535.50
Espinola, Jonathan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Forrest, B. Collins, B. Baily, M. Schreiber (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and assumptions.	\$595.00	1.4	\$833.00
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, B. Sullivan, M. Paxton (partial), B. Collins, M. Schreiber (Deloitte), FTI Consulting, Akin tax and Weil tax to discuss the tax model outputs and assumptions and state and federal tax impact.	\$595.00	1.1	\$654.50
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Collins (partial), B. Baily, M. Schreiber (Deloitte) to discuss call with Unsecured Creditors Committee and ahead of the call with Cleary and PwC.	\$595.00	0.9	\$535.50
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Collins, B. Baily, M. Schreiber (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and assumptions.	\$595.00	1.4	\$833.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/16/2019				
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, J. Forrest, B. Collins, M. Schreiber (Deloitte), Sears tax, Weil tax, Cleary tax and PwC tax to discuss the updated RemainCo tax basis balance sheet and other outstanding requests.	\$595.00	1.0	\$595.00
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis (all Deloitte) to discuss the tax attribute reduction model outputs and transaction analysis assumptions.	\$595.00	0.7	\$416.50
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, B. Sullivan and M. Paxton (all Deloitte) to walk through the three tax modeling scenarios, specifically related to the Sears Brands IP, and the state and federal tax implications.	\$595.00	0.4	\$238.00
Forrest, Jonathan	Review technical issues related to worthless stock deductions.	\$975.00	1.6	\$1,560.00
Forrest, Jonathan	Review issues related to treatment of guarantees and timing of loss.	\$975.00	0.7	\$682.50
Forrest, Jonathan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, B. Collins (partial), B. Baily, M. Schreiber (Deloitte) to discuss call with Unsecured Creditors Committee and ahead of the call with Cleary and PwC.	\$975.00	0.9	\$877.50
Forrest, Jonathan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, B. Collins, B. Baily, M. Schreiber (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and assumptions.	\$975.00	1.4	\$1,365.00
Forrest, Jonathan	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Collins, M. Schreiber (Deloitte), Sears tax, Weil tax, Cleary tax and PwC tax to discuss the updated RemainCo tax basis balance sheet and other outstanding requests.	\$975.00	1.0	\$975.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/16/2019				
Jerwick, Erika	Research matrix for Nebraska treatment of dividends received deduction and elimination treatment of distribution out of earnings and profits.	\$595.00	0.8	\$476.00
Jerwick, Erika	Research matrix for New Mexico treatment of dividends received deduction and elimination treatment of distribution out of earnings and profits.	\$595.00	0.8	\$476.00
Jerwick, Erika	Research matrix for Rhode Island treatment of dividends received deduction and elimination treatment of distribution out of earnings and profits.	\$595.00	0.8	\$476.00
Jerwick, Erika	Research matrix for Texas tax treatment of dividend / DRD.	\$595.00	0.7	\$416.50
Jerwick, Erika	Research matrix for Utah treatment of dividends received deduction and elimination treatment of distribution out of earnings and profits.	\$595.00	0.7	\$416.50
Jerwick, Erika	Research matrix for Vermont treatment of dividends received deduction and elimination treatment of distribution out of earnings and profits.	\$595.00	0.8	\$476.00
Jerwick, Erika	Research matrix for West Virginia treatment of dividends received deduction and elimination treatment of distribution out of earnings and profits.	\$595.00	1.1	\$654.50
Jerwick, Erika	Research Matrix for New Hampshire treatment of dividends received deduction and elimination treatment of distribution out of earnings and profits.	\$595.00	1.2	\$714.00
Jerwick, Erika	Research Matrix for North Dakota treatment of dividends received deduction and elimination treatment of distribution out of earnings and profits.	\$595.00	0.8	\$476.00
Paxton, Michael	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, J. Espinola, J. Forrest, B. Collins, B. Baily, M. Schreiber (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and assumptions.	\$725.00	1.4	\$1,015.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/16/2019				
Paxton, Michael	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan (all Deloitte) to walk through the three tax modeling scenarios, specifically related to the Sears Brands IP, and the state and federal tax implications.	\$725.00	0.4	\$290.00
Paxton, Michael	Call (partial) with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, B. Collins, M. Schreiber (Deloitte), FTI Consulting, Akin tax and Weil tax to discuss the tax model outputs and assumptions and state and federal tax impact.	\$725.00	0.1	\$72.50
Paxton, Michael	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, J. Espinola, J. Forrest, B. Collins (partial), B. Baily, M. Schreiber (Deloitte) to discuss call with Unsecured Creditors Committee and ahead of the call with Cleary and PwC.	\$725.00	0.9	\$652.50
Schreiber, Mendy	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, J. Forrest, B. Collins (Deloitte), Sears tax, Weil tax, Cleary tax and PwC tax to discuss the updated RemainCo tax basis balance sheet and other outstanding requests.	\$450.00	1.0	\$450.00
Schreiber, Mendy	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Collins, B. Baily (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and assumptions.	\$450.00	1.4	\$630.00
Schreiber, Mendy	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Collins (partial), B. Baily (Deloitte) to discuss call with Unsecured Creditors Committee and ahead of the call with Cleary and PwC.	\$450.00	0.9	\$405.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/16/2019				
Schreiber, Mendy	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, B. Sullivan, M. Paxton (partial), B. Collins (Deloitte), FTI Consulting, Akin tax and Weil tax to discuss the tax model outputs and assumptions and state and federal tax impact.	\$450.00	1.1	\$495.00
Sullivan, Brian	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, M. Paxton (partial), B. Collins, M. Schreiber (Deloitte), FTI Consulting, Akin tax and Weil tax to discuss the tax model outputs and assumptions and state and federal tax impact.	\$850.00	1.1	\$935.00
Sullivan, Brian	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, M. Paxton, J. Espinola, J. Forrest, B. Collins (partial), B. Baily, M. Schreiber (Deloitte) to discuss on call with Unsecured Creditors Committee and ahead of the call with Cleary and PwC.	\$850.00	0.9	\$765.00
Sullivan, Brian	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, M. Paxton, J. Espinola, J. Forrest, B. Collins, B. Baily, M. Schreiber (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and assumptions.	\$850.00	1.4	\$1,190.00
Sullivan, Brian	Call with J. Allegretti, M. Butler, E. Tzavelis, S. Fielding, and M. Paxton (all Deloitte) to walk through the three tax modeling scenarios, specifically related to the Sears Brands IP, and the state and federal tax implications.	\$850.00	0.4	\$340.00
Sullivan, Brian	Review tax research of state dividend received deductions in combined returns.	\$850.00	0.4	\$340.00
Sullivan, Brian	Review revised state tax model.	\$850.00	1.1	\$935.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/16/2019				
Sullivan, Brian	Review research regarding state tax treatment of Kmart distribution impact on tax basis and IRC 301(c)(3) conformity in states that do not adopt the federal consolidated regulations.	\$850.00	0.7	\$595.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, B. Sullivan and M. Paxton (all Deloitte) to walk through the three tax modeling scenarios, specifically related to the Sears Brands IP, and the state and federal tax implications.	\$850.00	0.4	\$340.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, B. Sullivan and M. Paxton to walk through the three tax modeling scenarios, specifically related to the Sears Brands IP, and the state and federal tax implications.	\$850.00	0.7	\$595.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Collins (partial), B. Baily, M. Schreiber (Deloitte) to discuss call with Unsecured Creditors Committee and ahead of the call with Cleary and PwC.	\$850.00	0.9	\$765.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, B. Sullivan, M. Paxton, J. Espinola, J. Forrest, B. Collins, B. Baily, M. Schreiber (Deloitte), Weil tax, Cleary tax and PwC tax to discuss the updated model outputs and assumptions.	\$850.00	1.4	\$1,190.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, J. Forrest, B. Collins, M. Schreiber (Deloitte), Sears tax, Weil tax, Cleary tax and PwC tax to discuss the updated RemainCo tax basis balance sheet and other outstanding requests.	\$850.00	1.0	\$850.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/16/2019				
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, B. Sullivan, M. Paxton (partial), B. Collins, M. Schreiber (Deloitte), FTI Consulting, Akin tax and Weil tax to discuss the tax model outputs and assumptions and state and federal tax impact.	\$850.00	1.1	\$935.00
04/17/2019				
Allegretti, Joe	Meeting with M. Butler (Deloitte) to update the transaction analysis assumptions and tax attribute reduction model.	\$325.00	1.4	\$455.00
Allegretti, Joe	Call with M. Butler, S. Fielding and E. Tzavelis (all Deloitte) to discuss the transaction analysis assumptions, in connection with the tax model outputs, to provide to PwC and Cleary.	\$325.00	1.1	\$357.50
Allegretti, Joe	Call with M. Butler and E. Tzavelis (both Deloitte) to walk through the final transaction analysis assumptions and the treatment of intercompany notes with controlled foreign corporations.	\$325.00	0.3	\$97.50
Allegretti, Joe	Call with M. Butler, E. Tzavelis (both Deloitte) and the Sears tax team to discuss the treatment and timing of certain tax deductions and inform the Sears tax team of timing and status of work.	\$325.00	0.3	\$97.50
Allegretti, Joe	Update the footnote and caveat language of the tax attribute reduction model outputs to match the transaction analyses assumptions document.	\$325.00	2.0	\$650.00
Allegretti, Joe	Update the transaction analysis assumptions per internal discussions.	\$325.00	1.9	\$617.50
Baily, Brianna	Review notes and transaction summary document to assess where deferred intercompany transactions may have arisen.	\$595.00	0.8	\$476.00
Butler, Mike	Review revised US federal income tax model.	\$595.00	2.0	\$1,190.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/17/2019				
Butler, Mike	Call with B. Sullivan, J. Espinola, E. Tzavelis (all Deloitte) and PwC tax to discuss updated state income tax model.	\$595.00	0.5	\$297.50
Butler, Mike	Review draft disclosure statement for tax considerations.	\$595.00	1.3	\$773.50
Butler, Mike	Call with J. Allegretti, and E. Tzavelis (both Deloitte) to walk through the final transaction analysis assumptions and the treatment of intercompany notes with controlled foreign corporations.	\$595.00	0.3	\$178.50
Butler, Mike	Call with J. Allegretti, M. Butler, E. Tzavelis (Deloitte) and the Sears tax team to discuss the treatment and timing of certain tax deductions and inform the Sears tax team of timing and status of work.	\$595.00	0.3	\$178.50
Butler, Mike	Meeting with J. Allegretti (Deloitte) to update the transaction analysis assumptions and tax attribute reduction model.	\$595.00	1.4	\$833.00
Butler, Mike	Call with J. Allegretti, S. Fielding and E. Tzavelis (all Deloitte) to discuss the transaction analysis assumptions, in connection with the tax model outputs.	\$595.00	1.1	\$654.50
Collins, Bryan	Call with E. Tzavelis, and J. Forrest (Deloitte) to discuss accrual of deductions for lease termination payments.	\$975.00	0.5	\$487.50
Collins, Bryan	Review representation letter, research regarding accrual of deduction for lease termination payments.	\$975.00	3.4	\$3,315.00
Espinola, Jonathan	Review revised DRD and IRC 301(c)(3) research matrix and draft revisions to same.	\$595.00	1.0	\$595.00
Espinola, Jonathan	Additional revisions to state cash tax models based on updated federal assumptions and outputs in anticipation of call with PwC.	\$595.00	1.4	\$833.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/17/2019				
Espinola, Jonathan	Call with B. Sullivan, M. Butler, E. Tzavelis (all Deloitte) and PwC tax to discuss updated state income tax model.	\$595.00	0.5	\$297.50
Espinola, Jonathan	Call with B. Sullivan, M. Paxton (partial), S. Fielding (Deloitte) and K. Lejkowski (Sears) to discuss the availability of state apportionment information for short period two.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with B. Sullivan, J. Espinola, M. Paxton (partial) (Deloitte) and K. Lejkowski (Sears) to discuss the availability of state apportionment information for short period two.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with J. Allegretti, M. Butler and E. Tzavelis (all Deloitte) to discuss the transaction analysis assumptions, in connection with the tax model outputs.	\$595.00	1.1	\$654.50
Forrest, Jonathan	Review facts and representations section of Cleary opinion.	\$975.00	1.3	\$1,267.50
Forrest, Jonathan	Call with E. Tzavelis, and B. Collins (Deloitte) to discuss accrual of deductions for lease termination payments.	\$975.00	0.5	\$487.50
Forrest, Jonathan	Review accrual of deductions for lease termination payments.	\$975.00	0.6	\$585.00
Paxton, Michael	Call (partial) with B. Sullivan, J. Espinola, S. Fielding (Deloitte) and K. Lejkowski (Sears) to discuss the availability of state apportionment information for short period two.	\$725.00	0.3	\$217.50
Sullivan, Brian	Call with J. Espinola, E. Tzavelis, M. Butler (all Deloitte) and PwC tax to discuss updated state income tax model.	\$850.00	0.5	\$425.00
Sullivan, Brian	Call with J. Espinola, M. Paxton (partial), S. Fielding (Deloitte) and K. Lejkowski (Sears) to discuss the availability of state apportionment information for short period two.	\$850.00	0.5	\$425.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/17/2019				
Tzavelis, Elias	Call with B. Sullivan, J. Espinola, M. Butler (all Deloitte) and PwC tax to discuss updated state income tax model.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler (Deloitte) and the Sears tax team to discuss the treatment and timing of certain tax deductions and inform the Sears tax team of timing and status of work.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler (both Deloitte) to walk through the final transaction analysis assumptions and the treatment of intercompany notes with controlled foreign corporations.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding (all Deloitte) to discuss the transaction analysis assumptions, in connection with the tax model outputs.	\$850.00	1.1	\$935.00
04/18/2019				
Allegretti, Joe	Call with M. Butler, S. Fielding and E. Tzavelis (all Deloitte) to discuss the treatment of intercompany notes with controlled foreign corporations.	\$325.00	0.5	\$162.50
Allegretti, Joe	Call with M. Butler, E. Tzavelis and M. Paxton (all Deloitte) to discuss the potential treatment of intercompany notes with controlled foreign corporations and the potential state tax impact.	\$325.00	0.5	\$162.50
Butler, Mike	Prepare tax reporting considerations document to aid company in tax return reporting.	\$595.00	2.4	\$1,428.00
Butler, Mike	Review plan of reorganization and disclosure statement for tax considerations.	\$595.00	2.2	\$1,309.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/18/2019				
Butler, Mike	Call with J. Allegretti, E. Tzavelis and M. Paxton (all Deloitte) to discuss the potential treatment of intercompany notes with controlled foreign corporations and the potential state tax impact.	\$595.00	0.5	\$297.50
Butler, Mike	Call with J. Allegretti, S. Fielding and E. Tzavelis (all Deloitte) to discuss the treatment of intercompany notes with controlled foreign corporations.	\$595.00	0.5	\$297.50
Collins, Bryan	Review bankruptcy plan.	\$975.00	0.7	\$682.50
Fielding, Stephen	Call with J. Allegretti, M. Butler and E. Tzavelis (all Deloitte) to discuss the treatment of intercompany notes with controlled foreign corporations.	\$595.00	0.5	\$297.50
Sullivan, Brian	Review New York audit schedules provided by K. Lejkowski (Sears).	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, and M. Paxton (all Deloitte) to discuss the potential treatment of intercompany notes with controlled foreign corporations and the potential state tax impact.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding (all Deloitte) to discuss the treatment of intercompany notes with controlled foreign corporations.	\$850.00	0.5	\$425.00
04/19/2019				
Allegretti, Joe	Update tax attribute reduction model to improve the functionality and usability.	\$325.00	1.0	\$325.00
Allegretti, Joe	Compare debt instrument amounts per the bankruptcy plan's disclosure statement with the amounts used in the tax attribute reduction model and reconcile differences.	\$325.00	0.5	\$162.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/19/2019				
Allegretti, Joe	Call with M. Butler, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, M. Schreiber, B. Baily (all Deloitte) to discuss the treatment of intercompany notes with controlled foreign corporations and the corresponding tax consequences.	\$325.00	0.4	\$130.00
Allegretti, Joe	Prepare intercompany schedule to illustrate intercompany balances between U.S. tax regarded entities and controlled foreign corporations.	\$325.00	1.0	\$325.00
Allegretti, Joe	Update tabs in the tax attribute reduction model.	\$325.00	1.3	\$422.50
Baily, Brianna	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, M. Schreiber (Deloitte) to discuss the treatment of intercompany notes with controlled foreign corporations and the corresponding tax consequences.	\$595.00	0.4	\$238.00
Baily, Brianna	Review related to the deferred intercompany transaction related to the Seritage sale.	\$595.00	0.3	\$178.50
Butler, Mike	Call with E. Tzavelis and M. Butler (Deloitte) to discuss the state tax impacts of settling intercompany balances with controlled foreign corporations.	\$595.00	0.5	\$297.50
Butler, Mike	Review revised US federal income tax model for additional scenarios	\$595.00	2.4	\$1,428.00
Butler, Mike	Call with J. Allegretti, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, M. Schreiber, B. Baily (Deloitte) to discuss the treatment of intercompany notes with controlled foreign corporations and the corresponding tax consequences.	\$595.00	0.4	\$238.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/19/2019				
Collins, Bryan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, J. Forrest, M. Schreiber, B. Baily (Deloitte) to discuss the treatment of intercompany notes with controlled foreign corporations and the corresponding tax consequences.	\$975.00	0.4	\$390.00
Collins, Bryan	Review Weil comments on representation letter and compare to our comments.	\$975.00	1.2	\$1,170.00
Espinola, Jonathan	Revisions to state tax attribute model and cash tax model per additional federal revisions.	\$595.00	2.1	\$1,249.50
Espinola, Jonathan	Review and analyze New York audit information provided by client.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, B. Collins, J. Forrest, M. Schreiber, B. Baily (Deloitte) to discuss the treatment of intercompany notes with controlled foreign corporations and the corresponding tax consequences.	\$595.00	0.4	\$238.00
Fielding, Stephen	Research withholding tax treatment in Hong Kong on the settlement of intercompany debt with Hong Kong entities.	\$595.00	2.1	\$1,249.50
Fielding, Stephen	Review and comment on intercompany debt schedule with controlled foreign corporations.	\$595.00	1.7	\$1,011.50
Forrest, Jonathan	Review treatment of elimination of intercompany notes.	\$975.00	1.1	\$1,072.50
Forrest, Jonathan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins, M. Schreiber, B. Baily (Deloitte) to discuss the treatment of intercompany notes with controlled foreign corporations and the corresponding tax consequences.	\$975.00	0.4	\$390.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/19/2019				
Schreiber, Mendy	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, B. Collins, J. Forrest, B. Baily (Deloitte) to discuss the treatment of intercompany notes with controlled foreign corporations and the corresponding tax consequences.	\$450.00	0.5	\$225.00
Sullivan, Brian	Call with E. Tzavelis and M. Butler (Deloitte) to discuss the state tax impacts of settling intercompany balances with controlled foreign corporations.	\$850.00	0.5	\$425.00
Sullivan, Brian	Discuss state treatment of intercompany note settlements with V. Los (Pwc).	\$850.00	0.3	\$255.00
Sullivan, Brian	Review updated state models revised for changes.	\$850.00	1.7	\$1,445.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Baily (Deloitte) to discuss the treatment of intercompany notes with controlled foreign corporations and the corresponding tax consequences.	\$850.00	0.4	\$340.00
04/21/2019				
Hoffman, David	Review tax opinion regarding qualification of emergence transactions as tax-free reorganizations.	\$850.00	0.5	\$425.00
04/22/2019				
Allegretti, Joe	Call with M. Butler, S. Fielding, E. Tzavelis, M. Browning, J. Forrest, B. Collins, B. Baily and M. Schreiber (all Deloitte) to discuss the updated tax model.	\$325.00	0.8	\$260.00
Allegretti, Joe	Update footnotes in tax attribute reduction model.	\$325.00	2.7	\$877.50
Allegretti, Joe	Update the tax attribute reduction model.	\$325.00	2.1	\$682.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/22/2019				
Baily, Brianna	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, M. Browning, J. Forrest, B. Collins, and M. Schreiber (all Deloitte) to discuss the updated tax model.	\$595.00	0.8	\$476.00
Baily, Brianna	Review updated summary attribute reduction model.	\$595.00	0.5	\$297.50
Browning, Maria	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, J. Forrest, B. Collins, B. Baily and M. Schreiber (all Deloitte) to discuss the updated tax model.	\$450.00	0.8	\$360.00
Butler, Mike	Revise timeline and deliverable for tax model output.	\$595.00	2.9	\$1,725.50
Butler, Mike	Review revise model for updated scenario.	\$595.00	2.9	\$1,725.50
Butler, Mike	Call with J. Allegretti, S. Fielding, E. Tzavelis, M. Browning, J. Forrest, B. Collins, B. Baily and M. Schreiber (all Deloitte) to discuss the updated tax model.	\$595.00	0.8	\$476.00
Collins, Bryan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, M. Browning, J. Forrest, B. Baily and M. Schreiber (all Deloitte) to discuss the updated tax model.	\$975.00	0.8	\$780.00
Collins, Bryan	Review representation letter and Weil comments on letter.	\$975.00	1.3	\$1,267.50
Espinola, Jonathan	Update state tax attribute reduction and cash tax model with changes from federal models.	\$595.00	1.0	\$595.00
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis, M. Browning, J. Forrest, B. Collins, B. Baily and M. Schreiber (all Deloitte) to discuss the updated tax model.	\$595.00	0.8	\$476.00
Forrest, Jonathan	Review draft Cleary representation letter.	\$975.00	0.9	\$877.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/22/2019				
Forrest, Jonathan	Call with J. Allegretti, M. Butler, S. Fielding, E. Tzavelis, M. Browning, B. Collins, B. Baily and M. Schreiber (all Deloitte) to discuss the updated tax model for Cleary and PwC's requests received on April 21st, 2019.	\$975.00	0.8	\$780.00
Hoffman, David	Review representation letter comments.	\$850.00	1.6	\$1,360.00
Sullivan, Brian	Review Weil comments to SHC Tax Representation Letter.	\$850.00	0.4	\$340.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding, M. Browning, J. Forrest, B. Collins, B. Baily and M. Schreiber (all Deloitte) to discuss the updated tax model for Cleary and PwC's requests received on April 21st, 2019.	\$850.00	0.8	\$680.00
04/23/2019				
Butler, Mike	Review calculation prepared for revised balance sheets for representation to be made by the Company.	\$595.00	2.2	\$1,309.00
Butler, Mike	Prepare supporting calculation for investment company representation to be made for Cleary tax opinion.	\$595.00	2.9	\$1,725.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, D. Hoffman, B. Collins, J. Forrest, B. Sullivan, J. Espinola (Deloitte), and Weil, Cleary, and PwC tax teams regarding Cleary's tax opinion and representation letter.	\$595.00	1.0	\$595.00
Chatten, Colin	Call with E. Tzavelis and S. Fielding (both Deloitte) regarding international tax consequences of potential restructuring transaction steps.	\$325.00	0.6	\$195.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, D. Hoffman, M. Butler, B. Collins, J. Forrest, B. Sullivan, J. Espinola (Deloitte), and Weil, Cleary, and PwC tax teams regarding Cleary's tax opinion and representation letter.	\$325.00	1.0	\$325.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/23/2019				
Chatten, Colin	Call with E. Tzavelis, S. Fielding, and J. Gordon (all Deloitte) regarding Hong Kong tax implications of potential restructuring transaction steps.	\$325.00	0.6	\$195.00
Collins, Bryan	Call with E. Tzavelis, S. Fielding, C. Chatten, D. Hoffman, M. Butler, J. Forrest, B. Sullivan, and J. Espinola (all Deloitte), and Weil, Cleary, and PwC tax teams regarding Cleary's tax opinion and representation letter.	\$975.00	1.0	\$975.00
Espinola, Jonathan	Update state attribute reduction model to address SP1 and SP2 changes to state NOLs.	\$595.00	1.3	\$773.50
Espinola, Jonathan	Review additional revisions to federal tax attribute reduction model and incorporate changes into state tax attribute reduction model.	\$595.00	1.5	\$892.50
Espinola, Jonathan	Call with E. Tzavelis, S. Fielding, C. Chatten, D. Hoffman, M. Butler, B. Collins, J. Forrest, B. Sullivan (all Deloitte), and Weil, Cleary, and PwC tax teams regarding Cleary's tax opinion and representation letter.	\$595.00	1.0	\$595.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, D. Hoffman, M. Butler, B. Collins, J. Forrest, B. Sullivan, and J. Espinola (all Deloitte), and Weil, Cleary, and PwC tax teams regarding Cleary's tax opinion and representation letter.	\$595.00	1.0	\$595.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, and J. Gordon (all Deloitte) regarding Hong Kong tax implications of potential restructuring transaction steps.	\$595.00	0.6	\$357.00
Fielding, Stephen	Call with E. Tzavelis, and C. Chatten (both Deloitte) regarding international tax consequences of potential restructuring transaction steps.	\$595.00	0.6	\$357.00
Forrest, Jonathan	Review proposed changes to NOL waiver.	\$975.00	0.3	\$292.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/23/2019				
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, C. Chatten, D. Hoffman, M. Butler, B. Collins, B. Sullivan, and J. Espinola (all Deloitte), and Weil, Cleary, and PwC tax teams regarding Cleary's tax opinion and representation letter.	\$975.00	1.0	\$975.00
Gordon, Jared	Call with E. Tzavelis, S. Fielding, C. Chatten, (all Deloitte) regarding Hong Kong tax implications of potential restructuring transaction steps.	\$850.00	0.6	\$510.00
Paxton, Michael	Update state model for new federal numbers.	\$725.00	0.7	\$507.50
Sullivan, Brian	Call with E. Tzavelis, S. Fielding, C. Chatten, D. Hoffman, M. Butler, B. Collins, J. Forrest, and J. Espinola (all Deloitte), and Weil, Cleary, and PwC tax teams regarding Cleary's tax opinion and representation letter.	\$850.00	1.0	\$850.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, D. Hoffman, M. Butler, B. Collins, J. Forrest, B. Sullivan, and J. Espinola (all Deloitte), and Weil, Cleary, and PwC tax teams regarding Cleary's tax opinion and representation letter.	\$850.00	1.0	\$850.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, and J. Gordon (all Deloitte) regarding Hong Kong tax implications of potential restructuring transaction steps.	\$850.00	0.6	\$510.00
Tzavelis, Elias	Call with S. Fielding, and C. Chatten (both Deloitte) regarding international tax consequences of potential restructuring transaction steps.	\$850.00	0.6	\$510.00
04/24/2019				
Allegretti, Joe	Compile a book balance sheet by tax regarded entity per the representations and warranties to perform an investment company analysis pursuant to Section 368.	\$325.00	1.2	\$390.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/24/2019				
Allegretti, Joe	Call with E. Tzavelis, S. Fielding and M. Butler (all Deloitte) to discuss the specific calculations related to the representations provided by Cleary.	\$325.00	1.4	\$455.00
Allegretti, Joe	Calculate comparison of the value of TransformCo assets versus RemainCo assets.	\$325.00	0.7	\$227.50
Allegretti, Joe	Update TransformCo versus RemainCo calculation for "substantially all" test.	\$325.00	0.4	\$130.00
Butler, Mike	Call with S. Fielding, J. Forrest, E. Tzavelis, B. Sullivan and T. Hermanson (all Deloitte) to discuss intercompany note in Hong Kong.	\$595.00	0.5	\$297.50
Butler, Mike	Review supporting calculation for substantially all representation to be made by the company to support the cleary tax opinion.	\$595.00	2.4	\$1,428.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, and J. Allegretti (all Deloitte) to discuss the specific calculations related to the representations provided by Cleary.	\$595.00	1.4	\$833.00
Chatten, Colin	Retrieve proof of claims filed by ESL related to certain intercompany debt receivables.	\$325.00	0.8	\$260.00
Chatten, Colin	Review joint chapter 11 plan of Sears Holdings Corporation and its affiliated debtors.	\$325.00	1.3	\$422.50
Chatten, Colin	Review email correspondence from Weil and Sears tax teams and related court filings regarding the tax implications of potential transactions to satisfy intercompany debt owed from Debtor entities to a Hong Kong subsidiary.	\$325.00	0.8	\$260.00
Chatten, Colin	Review updated draft of Cleary tax opinion.	\$325.00	0.8	\$260.00
Chatten, Colin	Review the latest markup of SHC representations for the tax opinion and email correspondence from S. Goldring (Weil) regarding the same.	\$325.00	0.7	\$227.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/24/2019				
Chatten, Colin	Prepare material advisor disclosure statement.	\$325.00	1.1	\$357.50
Collins, Bryan	Review Cleary representation letter and tax opinion.	\$975.00	0.6	\$585.00
Fielding, Stephen	Call with S. Goldring (Weil), E. Tzavelis, T. Hermanson, L. NG (all Deloitte) regarding the Hong Kong bad debt deduction if intercompany loan is cancelled.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with M. Butler, J. Forrest, E. Tzavelis, B. Sullivan and T. Hermanson (all Deloitte) to discuss intercompany note in Hong Kong.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with E. Tzavelis, M. Butler and J. Allegretti (all Deloitte) to discuss the specific calculations related to the representations provided by Cleary.	\$595.00	1.4	\$833.00
Fielding, Stephen	Call with E. Tzavelis, T. Hermanson, L. NG (all Deloitte) regarding the Hong Kong tax consequences and bad debt deduction if intercompany loan is cancelled.	\$595.00	0.5	\$297.50
Forrest, Jonathan	Call with M. Butler, S. Fielding, E. Tzavelis, B. Sullivan and T. Hermanson (all Deloitte) to discuss intercompany note in Hong Kong.	\$975.00	0.5	\$487.50
Hermanson, Tom	Call with E. Tzavelis, S. Fielding, L. NG (all Deloitte) regarding the Hong Kong tax consequences and bad debt deduction if intercompany loan is cancelled.	\$850.00	0.5	\$425.00
Hermanson, Tom	Call with M. Butler, J. Forrest, S. Fielding, E. Tzavelis, and B. Sullivan (all Deloitte) to discuss intercompany note in Hong Kong.	\$850.00	0.5	\$425.00
Hermanson, Tom	Call with S. Goldring (Weil), E. Tzavelis, S. Fielding, L. NG (all Deloitte) regarding the Hong Kong bad debt deduction if intercompany loan is cancelled.	\$850.00	0.5	\$425.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/24/2019				
Ng, Linda	Call with S. Goldring (Weil), E. Tzavelis, S. Fielding, and T. Hermanson (all Deloitte) regarding the Hong Kong bad debt deduction if intercompany loan is cancelled.	\$850.00	0.5	\$425.00
Ng, Linda	Call with E. Tzavelis, S. Fielding, and T. Hermanson (all Deloitte) regarding the Hong Kong tax consequences and bad debt deduction if intercompany loan is cancelled.	\$850.00	0.5	\$425.00
Sullivan, Brian	Call with M. Butler, J. Forrest, S. Fielding, E. Tzavelis, and T. Hermanson (all Deloitte) to discuss intercompany note in Hong Kong.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with S. Fielding, M. Butler and J. Allegratti (all Deloitte) to discuss the specific calculations related to the representations provided by Cleary.	\$850.00	1.4	\$1,190.00
Tzavelis, Elias	Call with S. Fielding, T. Hermanson, L. NG (all Deloitte) regarding the Hong Kong tax consequences and bad debt deduction if intercompany loan is cancelled.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with S. Goldring (Weil), S. Fielding, T. Hermanson, L. NG (all Deloitte) regarding the Hong Kong bad debt deduction if intercompany loan is cancelled.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with M. Butler, J. Forrest, S. Fielding, B. Sullivan and T. Hermanson (all Deloitte) to discuss intercompany note in Hong Kong.	\$850.00	0.5	\$425.00
04/25/2019				
Allegratti, Joe	Call with M. Butler (Deloitte) to discuss adjustments to make to the TransformCo balance sheet calculations in connections with the representations provided by Cleary.	\$325.00	0.4	\$130.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/25/2019				
Allegretti, Joe	Call with B. Collins, J. Forrest, E. Tzavelis, S. Fielding and M. Butler (all Deloitte) to discuss the updated calculations related to the substantially all assets test and approach in proceeding with the Company to improve the calculation.	\$325.00	1.0	\$325.00
Allegretti, Joe	Call with B. Collins, J. Forrest, E. Tzavelis, S. Fielding, M. Butler, M. Schreiber (all Deloitte) and Weil tax to discuss the representations provided by Cleary and how to proceed in calculating the substantially all assets test for the Company	\$325.00	2.1	\$682.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding and M. Butler (all Deloitte) to discuss the calculations prepared in connection with the representations provided by Cleary ahead of the call with Weil, specifically related to the substantially all assets test.	\$325.00	0.5	\$162.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, L. Ng, and D. Warco (all Deloitte) to discuss the tax implications of settling certain intercompany balances of a Hong Kong subsidiary.	\$325.00	0.5	\$162.50
Allegretti, Joe	Calculate the value of the TransformCo assets for both operating and gross assets in connection with representation.	\$325.00	1.9	\$617.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, L. Ng, and D. Warco (all Deloitte) to discuss the tax implications of settling certain intercompany balances of a Hong Kong subsidiary.	\$595.00	0.5	\$297.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/25/2019				
Butler, Mike	Call with E. Tzavelis, S. Fielding, and J. Allegretti (all Deloitte) to discuss the calculations prepared in connection with the representations provided by Cleary ahead of the call with Weil, specifically related to the substantially all assets test.	\$595.00	0.5	\$297.50
Butler, Mike	Call with B. Collins, J. Forrest, E. Tzavelis, S. Fielding, and J. Allegretti (all Deloitte) to discuss the updated calculations related to the substantially all assets test and approach in proceeding with the Company to improve the calculation.	\$595.00	1.0	\$595.00
Butler, Mike	Call with B. Collins, J. Forrest, E. Tzavelis, S. Fielding, M. Schreiber and J. Allegretti (all Deloitte) to discuss the representations provided by Cleary and how to proceed in calculating the substantially all assets test for the Company.	\$595.00	2.1	\$1,249.50
Butler, Mike	Call with J. Allegretti (Deloitte) to discuss adjustments to make to the TransformCo balance sheet calculations in connections with the representations provided by Cleary.	\$595.00	0.4	\$238.00
Chatten, Colin	Call with E. Tzavelis and L. Ng (both Deloitte) regarding Hong Kong tax implications of settling certain intercompany balances.	\$325.00	0.4	\$130.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, L. Ng (all Deloitte) and E. Remijan (Weil) regarding Hong Kong tax implications of intercompany debt settlement transactions.	\$325.00	0.3	\$97.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, L. Ng, and D. Warco (all Deloitte) to discuss the tax implications of settling certain intercompany balances of a Hong Kong subsidiary.	\$325.00	0.5	\$162.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/25/2019				
Chatten, Colin	Call with E. Tzavelis, S. Fielding (both Deloitte) and E. Remijan (Weil) regarding Hong Kong tax implications of intercompany debt settlement transactions.	\$325.00	0.2	\$65.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, and J. Perry (all Deloitte) regarding tax reporting requirements for Kmart transaction	\$325.00	0.3	\$97.50
Chatten, Colin	Discuss Hong Kong tax implications of intercompany debt settlement transactions with E. Tzavelis and S. Fielding (both Deloitte).	\$325.00	0.7	\$227.50
Chatten, Colin	Review application of Treas. Reg. Section 1.1502-13(g) to sale of MTN notes and Sears Reinsurance transaction.	\$325.00	1.1	\$357.50
Collins, Bryan	Call with J. Forrest, E. Tzavelis, S. Fielding, M. Butler, M. Schreiber, J. Allegretti (Deloitte) and Weil tax to discuss the representations provided by Cleary and how to proceed in calculating the substantially all assets test for the Company	\$975.00	2.1	\$2,047.50
Collins, Bryan	Call with J. Forrest, E. Tzavelis, S. Fielding, M. Butler and J. Allegretti (all Deloitte) to discuss the updated calculations related to the substantially all assets test and approach in proceeding with the Company to improve the calculation.	\$975.00	1.0	\$975.00
Corrigan, Kevin	Use comparative balance sheets to help reconcile difference in stock basis and inside asset basis on various entities in Sears Roebuck ownership chain.	\$595.00	2.5	\$1,487.50
Corrigan, Kevin	Use comparative balance sheets to help reconcile difference in stock basis and inside asset basis on various entities in Sears Roebuck ownership chain.	\$595.00	2.7	\$1,606.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/25/2019				
Corrigan, Kevin	Adapt federal tax basis inputs for use in state basis software inputs.	\$595.00	2.3	\$1,368.50
Espinola, Jonathan	Updates to state tax attribute reduction model per review points from M. Paxton (Deloitte).	\$595.00	0.7	\$416.50
Espinola, Jonathan	Call with M. Paxton (Deloitte) regarding state tax attribute reduction model revisions.	\$595.00	0.2	\$119.00
Fielding, Stephen	Discuss Hong Kong tax implications of intercompany debt settlement transactions with E. Tzavelis, and C. Chatten (both Deloitte).	\$595.00	0.7	\$416.50
Fielding, Stephen	Call with B. Collins, J. Forrest, E. Tzavelis, M. Butler, M. Schreiber, J. Allegretti (Deloitte) and Weil tax to discuss the representations provided by Cleary and how to proceed in calculating the substantially all assets test for the Company.	\$595.00	2.1	\$1,249.50
Fielding, Stephen	Call with B. Collins, J. Forrest, E. Tzavelis, M. Butler and J. Allegretti (all Deloitte) to discuss the updated calculations related to the substantially all assets test and approach in proceeding with the Company to improve the calculation.	\$595.00	1.0	\$595.00
Fielding, Stephen	Call with E. Tzavelis and B. Sullivan (all Deloitte) regarding the state tax consequences and means to settling the intercompany receivable in Hong Kong.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, L. Ng (all Deloitte) and E. Remijan (Weil) regarding Hong Kong tax implications of intercompany debt settlement transactions.	\$595.00	0.3	\$178.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/25/2019				
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Butler, J. Allegretti, L. Ng, and D. Warco (all Deloitte) to discuss the tax implications of settling certain intercompany balances of a Hong Kong subsidiary.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, and J. Perry (all Deloitte) regarding tax reporting requirements for Kmart transaction.	\$595.00	0.3	\$178.50
Fielding, Stephen	Call with E. Tzavelis, M. Butler and J. Allegretti (all Deloitte) to discuss the calculations prepared in connection with the representations provided by Cleary ahead of the call with Weil, specifically related to the substantially all assets test.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with E. Tzavelis, and C. Chatten (both Deloitte) and E. Remijan (Weil) regarding Hong Kong tax implications of intercompany debt settlement transactions.	\$595.00	0.2	\$119.00
Forrest, Jonathan	Call with B. Collins, E. Tzavelis, S. Fielding, M. Butler and J. Allegretti (all Deloitte) to discuss the updated calculations related to the substantially all assets test and approach in proceeding with the Company to improve the calculation.	\$975.00	1.0	\$975.00
Forrest, Jonathan	Call with B. Collins, E. Tzavelis, S. Fielding, M. Butler, M. Schreiber, J. Allegretti (Deloitte) and Weil tax to discuss the representations provided by Cleary and how to proceed in calculating the substantially all assets test for the Company.	\$975.00	2.1	\$2,047.50
Ng, Linda	Call with E. Tzavelis and C. Chatten (both Deloitte) regarding Hong Kong tax implications of settling certain intercompany balances.	\$850.00	0.4	\$340.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/25/2019				
Ng, Linda	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, and D. Warco (all Deloitte) to discuss the tax implications of settling certain intercompany balances of a Hong Kong subsidiary.	\$850.00	0.5	\$425.00
Ng, Linda	Call with E. Tzavelis, S. Fielding, and C. Chatten (all Deloitte) and E. Remijan (Weil) regarding Hong Kong tax implications of intercompany debt settlement transactions.	\$850.00	0.3	\$255.00
Ng, Linda	Review background, Hong Kong tax issues and tax law in preparation for calls regarding Hong Kong tax implications of intercompany debt settlement transactions.	\$850.00	1.2	\$1,020.00
Paxton, Michael	Review federal model for attribute reduction updates and update model for same.	\$725.00	2.5	\$1,812.50
Paxton, Michael	Call with J. Espinola (Deloitte) regarding state tax attribute reduction model revisions.	\$725.00	0.2	\$145.00
Sullivan, Brian	Call with E. Tzavelis and S. Fielding (all Deloitte) regarding the state tax consequences and means to settling the intercompany receivable in Hong Kong.	\$850.00	0.5	\$425.00
Sullivan, Brian	Review schedule of assets for non-debtor entities provided by Weil for purposes of assessing state tax consequences of transfer of Kmart intercompany payable to Hong Kong.	\$850.00	1.2	\$1,020.00
Tzavelis, Elias	Call with B. Collins, J. Forrest, S. Fielding, M. Butler and J. Allegretti (all Deloitte) to discuss the updated calculations related to the substantially all assets test and approach in proceeding with the Company to improve the calculation.	\$850.00	1.0	\$850.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/25/2019				
Tzavelis, Elias	Call with B. Collins, J. Forrest, S. Fielding, M. Butler, M. Schreiber, J. Allegretti (Deloitte) and Weil tax to discuss the representations provided by Cleary and how to proceed in calculating the substantially all assets test for the Company	\$850.00	2.1	\$1,785.00
Tzavelis, Elias	Call with L. Ng, and C. Chatten (both Deloitte) regarding Hong Kong tax implications of settling certain intercompany balances.	\$850.00	0.4	\$340.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, L. Ng (all Deloitte) and E. Remijan (Weil) regarding Hong Kong tax implications of intercompany debt settlement transactions.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Butler, J. Allegretti, L. Ng, and D. Warco (all Deloitte) to discuss the tax implications of settling certain intercompany balances of a Hong Kong subsidiary.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, and J. Perry (all Deloitte) regarding tax reporting requirements for Kmart transaction.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with S. Fielding, and C. Chatten (both Deloitte) and E. Remijan (Weil) regarding Hong Kong tax implications of intercompany debt settlement transactions.	\$850.00	0.2	\$170.00
Tzavelis, Elias	Discuss Hong Kong tax implications of intercompany debt settlement transactions with S. Fielding, and C. Chatten (both Deloitte).	\$850.00	0.7	\$595.00
Tzavelis, Elias	Call with S. Fielding, and B. Sullivan (all Deloitte) regarding the state tax consequences and means to settling the intercompany receivable in Hong Kong.	\$850.00	0.5	\$425.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/25/2019				
Warco, Dave	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, and L. Ng (all Deloitte) to discuss the tax implications of settling certain intercompany balances of a Hong Kong subsidiary.	\$975.00	0.5	\$487.50
04/26/2019				
Allegretti, Joe	Call with S. Fielding, M. Butler (both Deloitte), R. Shapiro and W. McRae (Cleary tax) to discuss Sears Brands Business Unit Corporation's RemainCo tax basis balance sheet.	\$325.00	0.2	\$65.00
Allegretti, Joe	Call with J. Forrest, E. Tzavelis, S. Fielding, M. Butler (all Deloitte) and the Sears tax and accounting teams to discuss the requests related to a January book balance sheet and going out of business assets.	\$325.00	0.5	\$162.50
Allegretti, Joe	Call with B. Collins, J. Forrest, E. Tzavelis, S. Fielding, M. Butler (all Deloitte) and Weil tax to discuss the updated substantially all assets test calculation and methodologies and approaches to improve it.	\$325.00	1.0	\$325.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Butler (all Deloitte) and the Sears tax team to discuss open items and requests needed to accurately address the representations provided by Cleary tax.	\$325.00	0.5	\$162.50
Allegretti, Joe	Update assets test calculation.	\$325.00	0.7	\$227.50
Bryan, Michael	Prepare information request regarding New Jersey matter.	\$975.00	1.0	\$975.00
Butler, Mike	Review supporting calculation for revised information for substantially all representation.	\$595.00	2.9	\$1,725.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, J. Allegretti (Deloitte) and the Sears tax team to discuss open items and requests needed to address the representations provided by Cleary tax.	\$595.00	0.5	\$297.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

04/26/2019

Butler, Mike	Call with B. Collins, J. Forrest, E. Tzavelis, S. Fielding, J. Allegretti (all Deloitte) and Weil tax to discuss the updated substantially all assets test calculation and methodologies and approaches to improve it.	\$595.00	1.0	\$595.00
Butler, Mike	Call with S. Fielding, J. Allegretti (both Deloitte), R. Shapiro and W. McRae (Cleary tax) to answer questions specific to Sears Brands Business Unit Corporation's RemainCo tax basis balance sheet.	\$595.00	0.2	\$119.00
Butler, Mike	Call with J. Forrest, E. Tzavelis, S. Fielding, J. Allegretti (Deloitte) and the Sears tax and accounting teams to discuss the requests related to a January book balance sheet and going out of business assets.	\$595.00	0.5	\$297.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, B. Collins, K. Klein, and J. Perry (all Deloitte) to discuss the application of Treas. Reg. Section 1.1502-13 to certain restructuring transactions and potential tax filing requirements associated therewith.	\$325.00	0.6	\$195.00
Chatten, Colin	Retrieve statement of financial affairs balance sheets for certain debtor entities involved in G reorganization transactions.	\$325.00	2.1	\$682.50
Chatten, Colin	Review notes and other materials provided by management for background information and context related to the creation of MTN notes.	\$325.00	0.4	\$130.00
Collins, Bryan	Call with E. Tzavelis, S. Fielding, C. Chatten, K. Klein, and J. Perry (all Deloitte) to discuss the application of Treas. Reg. Section 1.1502-13 to certain restructuring transactions and potential tax filing requirements associated therewith.	\$975.00	0.6	\$585.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/26/2019				
Collins, Bryan	Call with J. Forrest, E. Tzavelis, S. Fielding, M. Butler, J. Allegretti (all Deloitte) and Weil tax to discuss the updated substantially all assets test calculation and methodologies and approaches to improve it.	\$975.00	1.0	\$975.00
Collins, Bryan	Review substantially all requirement private letter rulings and spreadsheet calculations for Transform transactions.	\$975.00	1.1	\$1,072.50
Corrigan, Kevin	Adapt federal tax basis inputs for use in state basis software inputs.	\$595.00	2.5	\$1,487.50
Espinola, Jonathan	Update state cash tax models based on additional information from Sears regarding entities not included in certain state combined returns.	\$595.00	2.1	\$1,249.50
Espinola, Jonathan	Update executive memo regarding assumptons and methodoligies used in state tax attribute reduction model and cash tax model.	\$595.00	1.0	\$595.00
Fielding, Stephen	Call with M. Butler, J. Allegretti (Deloitte), R. Shapiro and W. McRae (Cleary tax) to answer questions specific to Sears Brands Business Unit Corporation's RemainCo tax basis balance sheet.	\$595.00	0.2	\$119.00
Fielding, Stephen	Call with J. Forrest, E. Tzavelis, M. Butler, J. Allegretti (Deloitte) and the Sears tax and accounting teams to discuss the requests related to a January book balance sheet and going out of business assets.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with B. Collins, J. Forrest, E. Tzavelis, M. Butler, J. Allegretti (all Deloitte) and Weil tax to discuss the updated substantially all assets test calculation and methodologies and approaches to improve it.	\$595.00	1.0	\$595.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/26/2019				
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, B. Collins, K. Klein, and J. Perry (all Deloitte) to discuss the application of Treas. Reg. Section 1.1502-13 to certain restructuring transactions and potential tax filing requirements associated therewith.	\$595.00	0.6	\$357.00
Fielding, Stephen	Call with E. Tzavelis, M. Butler, J. Allegretti (Deloitte) and the Sears tax team to discuss open items and requests needed to address the representations provided by Cleary tax.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with E. Tzavelis, and B. Sullivan (all Deloitte) and various members of the Miii team regarding state sales/use tax audits and settling such tax audits.	\$595.00	0.6	\$357.00
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti (Deloitte) and the Sears tax and accounting teams to discuss the requests related to a January book balance sheet and going out of business assets.	\$975.00	0.5	\$487.50
Forrest, Jonathan	Call with B. Collins, E. Tzavelis, S. Fielding, M. Butler, J. Allegretti (all Deloitte) and Weil tax to discuss the updated substantially all assets test calculation and methodologies and approaches to improve it.	\$975.00	1.0	\$975.00
Ng, Linda	Review emails from Weil and Seyfarth and provide comments regarding a proposed distribution of intercompany receivables to E. Tzavelis (Deloitte).	\$850.00	0.7	\$595.00
Sullivan, Brian	Call with E. Tzavelis and S. Fielding (all Deloitte) and various members of the Miii team regarding state sales/use tax audits and settling such tax audits.	\$850.00	0.6	\$510.00
Tzavelis, Elias	Call with B. Collins, J. Forrest, S. Fielding, M. Butler, J. Allegretti (all Deloitte) and Weil tax to discuss the updated substantially all assets test calculation and methodologies and approaches to improve it.	\$850.00	1.0	\$850.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/26/2019				
Tzavelis, Elias	Call with S. Fielding, C. Chatten, B. Collins, K. Klein, and J. Perry (all Deloitte) to discuss the application of Treas. Reg. Section 1.1502-13 to certain restructuring transactions and potential tax filing requirements associated therewith.	\$850.00	0.6	\$510.00
Tzavelis, Elias	Call with S. Fielding, M. Butler, J. Allegretti (Deloitte) and the Sears tax team to discuss open items and requests needed to address the representations provided by Cleary tax.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with S. Fielding, and B. Sullivan (all Deloitte) and various members of the Miii team regarding state sales/use tax audits and settling such tax audits.	\$850.00	0.6	\$510.00
Tzavelis, Elias	Call with J. Forrest, S. Fielding, M. Butler, J. Allegretti (Deloitte) and the Sears tax and accounting teams to discuss the requests related to a January book balance sheet and going out of business assets.	\$850.00	0.5	\$425.00
04/29/2019				
Allegretti, Joe	Update the tax attribute model.	\$325.00	4.5	\$1,462.50
Butler, Mike	Research section 368(g) requirements for transaction to qualify as tax free reorganization.	\$595.00	2.9	\$1,725.50
Collins, Bryan	Review Cleary e-mail regarding final conclusions with respect to the treatment of the Section 363 sale transactions and the Bankruptcy Plan.	\$975.00	1.1	\$1,072.50
Espinola, Jonathan	Additional updates to state income tax model per changes to federal model.	\$595.00	0.8	\$476.00
Espinola, Jonathan	Draft updates to state executive summary memo per additional revisions to state models.	\$595.00	0.3	\$178.50
Forrest, Jonathan	Review technical issues related to proper treatment of restructuring transaction.	\$975.00	1.2	\$1,170.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/29/2019				
Sullivan, Brian	Call with J. Trachtenberg (Deloitte) to discuss the New York sales tax assessment notices sent to responsible officers.	\$850.00	0.3	\$255.00
Trachtenberg, Jack	Call with B. Sullivan (Deloitte) to discuss the New York sales tax assessment notices sent to responsible officers.	\$850.00	0.3	\$255.00
04/30/2019				
Allegretti, Joe	Update tax model to tie out the general business credits and foreign tax credits.	\$325.00	1.0	\$325.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to assess Cleary's intended tax treatment of the restructuring transaction.	\$325.00	0.4	\$130.00
Allegretti, Joe	Prepare summary to document tax processes.	\$325.00	1.1	\$357.50
Baily, Brianna	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, and M. Schreiber (all Deloitte) to assess Cleary's intended tax treatment of the restructuring transaction.	\$595.00	0.4	\$238.00
Baily, Brianna	Review e-mailed questions from Weil and list of assumptions.	\$595.00	0.6	\$357.00
Butler, Mike	Review revised us federal income tax model scenarios.	\$595.00	2.7	\$1,606.50
Butler, Mike	Prepare and review substantially all calculations for revised numbers through January.	\$595.00	2.2	\$1,309.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to assess Cleary's intended tax treatment of the restructuring transaction.	\$595.00	0.4	\$238.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/30/2019				
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to assess Cleary's intended tax treatment of the restructuring transaction.	\$325.00	0.4	\$130.00
Collins, Bryan	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to assess Cleary's intended tax treatment of the restructuring transaction.	\$975.00	0.4	\$390.00
Collins, Bryan	Consider various characterizations of steps of Section 363 sale with respect to proposed Cleary treatment.	\$975.00	1.4	\$1,365.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to assess Cleary's intended tax treatment of the restructuring transaction.	\$595.00	0.4	\$238.00
Forrest, Jonathan	Review Cleary comments on treatment of restructuring transaction.	\$975.00	0.6	\$585.00
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, B. Baily, and M. Schreiber (all Deloitte) to assess Cleary's intended tax treatment of the restructuring transaction.	\$975.00	0.4	\$390.00
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily (all Deloitte) to assess Cleary's intended tax treatment of the restructuring transaction	\$450.00	0.4	\$180.00
Sullivan, Brian	Review state tax audits and claims schedules provided by Sears and Miii.	\$850.00	1.1	\$935.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

04/30/2019

Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to assess Cleary's intended tax treatment of the restructuring transaction.	\$850.00	0.4	\$340.00
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Subtotal for Tax Restructuring Services:			794.8	\$508,481.50
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Total			903.0	\$554,657.50
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Adjustment

50% Non-Working Travel Reduction				(\$11,956.75)
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Adjustment Subtotal :				(\$11,956.75)
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Total			903.0	\$542,700.75
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Recapitulation

Name	Rate	Hours	Fees
Bryan, Michael	\$975.00	1.5	\$1,462.50
Collins, Bryan	\$975.00	60.0	\$58,500.00
Forrest, Jonathan	\$975.00	56.9	\$55,477.50
Gibian, Craig	\$975.00	0.4	\$390.00
Penico, Victor	\$975.00	1.3	\$1,267.50
Warco, Dave	\$975.00	0.5	\$487.50
Gordon, Jared	\$850.00	0.6	\$510.00
Hermanson, Tom	\$850.00	4.5	\$3,825.00
Hoffman, David	\$850.00	6.6	\$5,610.00
Huston, Michael	\$850.00	3.7	\$3,145.00
Ng, Linda	\$850.00	4.1	\$3,485.00
Sullivan, Brian	\$850.00	49.8	\$42,330.00
Trachtenberg, Jack	\$850.00	0.3	\$255.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Recapitulation

Name	Rate	Hours	Fees
Tzavelis, Elias	\$850.00	67.3	\$57,205.00
Paxton, Michael	\$725.00	29.3	\$21,242.50
Baily, Brianna	\$595.00	15.8	\$9,401.00
Butler, Mike	\$595.00	165.3	\$98,353.50
Corrigan, Kevin	\$595.00	46.7	\$27,786.50
Espinola, Jonathan	\$595.00	64.2	\$38,199.00
Fielding, Stephen	\$595.00	52.8	\$31,416.00
Jerwick, Erika	\$595.00	7.7	\$4,581.50
Ahmadi, Cyavash	\$450.00	6.4	\$2,880.00
Browning, Maria	\$450.00	2.0	\$900.00
Schreiber, Mendy	\$450.00	23.8	\$10,710.00
Abrom, Carisa	\$325.00	31.5	\$10,237.50
Allegretti, Joe	\$325.00	132.9	\$43,192.50
Chatten, Colin	\$325.00	57.4	\$18,655.00
Hybl, Claire	\$325.00	6.6	\$2,145.00
Shrestha, Rosy	\$325.00	3.1	\$1,007.50
50% Non-Working Travel Reduction			(\$11,956.75)
Total		903.0	\$542,700.75

Sears Holdings Corporation

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Category	Date	Description	Amount
<i>Airfare</i>			
Tzavelis, Elias	04/05/2019	Roundtrip coach airfare from New York, NY to Washington, DC	\$271.55
Allegretti, Joe	04/06/2019	Roundtrip coach airfare from Chicago, IL to Washington, DC	\$535.40
Butler, Mike	04/07/2019	Roundtrip coach airfare from Chicago, IL to Washington, DC	\$678.35
Subtotal for Airfare:			<hr/> \$1,485.30
<i>Hotel</i>			
Butler, Mike	04/01/2019	Hotel room charge in New York, NY - 1 night (W hotel)	\$304.89
Allegretti, Joe	04/07/2019	Hotel room charge in Washington, DC - 1 night (W hotel)	\$300.00
Butler, Mike	04/07/2019	Hotel room charge in Washington, DC - 1 night (W hotel)	\$300.00
Allegretti, Joe	04/08/2019	Hotel room charge in Washington, DC - 1 night (W hotel)	\$300.00
Butler, Mike	04/08/2019	Hotel room charge in Washington, DC - 1 night (W hotel)	\$300.00
Tzavelis, Elias	04/08/2019	Hotel room charge in Washington, DC - 1 night (W hotel)	\$300.00
Subtotal for Hotel:			<hr/> \$1,804.89
<i>Internet Access While Traveling</i>			
Butler, Mike	04/02/2019	In-flight internet access while traveling to perform client work	\$12.99
Allegretti, Joe	04/09/2019	In-flight internet access while traveling to perform client work	\$10.99
Allegretti, Joe	04/22/2019	In-flight internet access while traveling to perform client work	\$13.99

Sears Holdings Corporation

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Category	Date	Description	Amount
Subtotal for Internet Access While Traveling:			\$37.97
<i>Meals</i>			
Butler, Mike	04/01/2019	Breakfast in Chicago, IL	\$4.07
Butler, Mike	04/01/2019	Dinner in Chicago, IL	\$49.14
Butler, Mike	04/01/2019	Lunch in Chicago, IL	\$14.91
Tzavelis, Elias	04/01/2019	Breakfast at Philadelphia airport while traveling	\$8.48
Butler, Mike	04/02/2019	Breakfast in New York, NY	\$9.90
Butler, Mike	04/02/2019	Dinner in Chicago, IL	\$40.52
Collins, Bryan	04/02/2019	Breakfast in Washington, DC	\$2.86
Butler, Mike	04/03/2019	Breakfast in New York, NY	\$15.00
Allegretti, Joe	04/07/2019	Breakfast in Washington, DC	\$15.00
Butler, Mike	04/07/2019	Breakfast in Washington, DC	\$15.00
Butler, Mike	04/07/2019	Dinner in Chicago, IL	\$39.56
Butler, Mike	04/08/2019	Lunch in Washington, DC	\$18.76
Butler, Mike	04/08/2019	Breakfast in Washington, DC	\$4.35
Tzavelis, Elias	04/08/2019	Breakfast in Washington, DC	\$12.65
Tzavelis, Elias	04/08/2019	Dinner in Washington, DC - E. Tzavelis, M. Butler, J. Allegretti	\$150.00
Tzavelis, Elias	04/08/2019	Dinner in Washington, DC	\$50.00
Tzavelis, Elias	04/08/2019	Lunch in Washington, DC - E. Tzavelis, M. Butler, J. Allegretti, B. Collins, J. Forrest	\$63.40
Allegretti, Joe	04/09/2019	Breakfast in Washington, DC	\$11.72
Allegretti, Joe	04/09/2019	Dinner in New York, NY	\$45.00
Butler, Mike	04/09/2019	Breakfast in Washington, DC	\$4.39
Butler, Mike	04/09/2019	Dinner in Chicago, IL	\$50.00
Butler, Mike	04/09/2019	Dinner in Washington, DC	\$50.00
Butler, Mike	04/09/2019	Lunch in Washington, DC	\$17.06
Chatten, Colin	04/10/2019	After hours dinner in New York, NY	\$10.22
Sullivan, Brian	04/11/2019	Lunch at ATL Airport	\$25.00
Chatten, Colin	04/12/2019	After hours dinner in New York, NY	\$28.12
Subtotal for Meals:			\$755.11

Sears Holdings Corporation

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Category	Date	Description	Amount
<i>Transportation</i>			
Butler, Mike	04/01/2019	Taxi from LGA Airport to hotel	\$44.27
Butler, Mike	04/01/2019	Taxi from home in Chicago, IL to ORD Airport	\$40.38
Collins, Bryan	04/01/2019	Taxi from LGA Airport to hotel	\$10.20
Butler, Mike	04/02/2019	Taxi from ORD Airport to home in Chicago, IL	\$56.40
Butler, Mike	04/02/2019	Taxi from New York office to LGA Airport	\$69.01
Collins, Bryan	04/02/2019	Taxi from home to DCA Airport	\$75.76
Collins, Bryan	04/03/2019	Car service from LGA Airport to NYC Deloitte office	\$89.18
Collins, Bryan	04/03/2019	Taxi from home to DCA Airport	\$75.76
Allegretti, Joe	04/07/2019	Taxi from Reagan Airport to hotel	\$16.01
Allegretti, Joe	04/07/2019	Taxi from home in Chicago, IL to ORD Airport	\$61.76
Butler, Mike	04/07/2019	Taxi from home in Chicago, IL to ORD Airport	\$33.10
Butler, Mike	04/08/2019	Taxi from Reagan Airport to hotel	\$17.20
Tzavelis, Elias	04/08/2019	Taxi from home to LGA Airport	\$29.39
Allegretti, Joe	04/09/2019	Train from ORD Airport to home in Chicago, IL	\$5.00
Butler, Mike	04/09/2019	Taxi from ORD Airport to home in Chicago, IL	\$56.60
Tzavelis, Elias	04/09/2019	Taxi from LGA Airport to home	\$77.14
Tzavelis, Elias	04/09/2019	Taxi from hotel to Reagan Airport	\$22.05
Butler, Mike	04/10/2019	Taxi from hotel to office	\$13.75
Chatten, Colin	04/10/2019	After hours taxi in New York, NY from Deloitte New York office to home	\$57.00
Chatten, Colin	04/11/2019	After hours taxi in New York, NY from Deloitte New York office to home	\$56.06
Chatten, Colin	04/12/2019	After hours taxi in New York, NY from Deloitte New York office to home	\$71.56
Allegretti, Joe	04/15/2019	After hours taxi from Deloitte Chicago office to home in Chicago, IL	\$8.00
Subtotal for Transportation:			\$985.58
Total			\$5,068.85

Sears Holdings Corporation

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

April 01, 2019 - April 30, 2019

Recapitulation

Category	Amount
Hotel	\$1,804.89
Airfare	\$1,485.30
Transportation	\$985.58
Meals	\$755.11
Internet Access While Traveling	\$37.97